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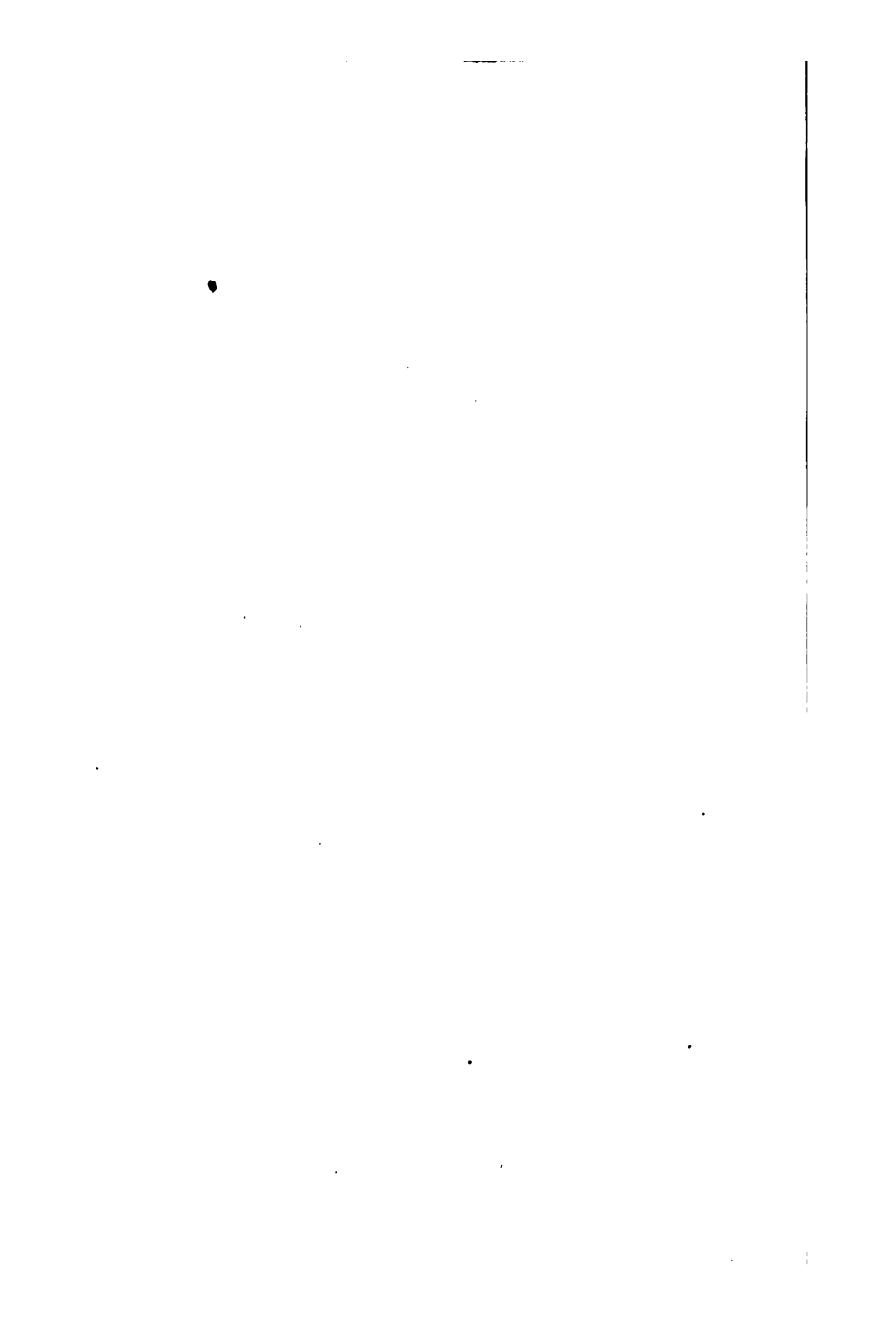
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1861.

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P R E F A C E.

IN the following pages much information is given which, it is not doubted, will prove highly valuable to Candidates for Railway Employment. The forms of Railway Accounts and Returns will make the reader acquainted, in a general manner, with the duties that must devolve upon him if successful in his endeavour to obtain an appointment; while to those in office these models will prove equally serviceable, by affording a general idea of Railway business, and of the duties proper to each department of the Service. As the details have been supplied by a railway official, the accuracy of the whole may be considered as fully guaranteed.

The hints which follow on Commercial Employments generally are necessarily of a less special character. It may be very fairly assumed, however, that any young man who has become master of all that this Hand-book contains, is much better qualified than he otherwise could have been to seek employment in the several directions here indicated. General hints are all that can possibly be given; but a certain vantage-ground is thus secured, which many, it is trusted, will be able to turn to good account.



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GUIDE TO RAILWAY SITUATIONS.

IN proceeding to describe the various fields of employment thrown open to young men desirous of engaging themselves as clerks, or in any other subordinate capacity, the railway system of this country naturally suggests itself as one of the most important. An organisation which numbers more than thirty thousand salaried officers, and not less than one hundred and forty thousand servants, must present as many opportunities to suitable candidates for employment as the civil service of the nation at large. But this service possesses the farther advantage of being more approachable by the majority of persons seeking employment than the service of the State, since personal introductions are more easily obtained, and persons having the necessary influence are more closely associated with the middle classes and with trade. In these pages, therefore, we shall endeavour to give those who feel any inclination for railway life an insight into the duties connected with it, a clear idea of the system of railway accounts, and a sufficient knowledge of railway matters in general to enable them to take the necessary steps to obtain the occupation they seek.

In employment of this kind there is much to amuse and instruct. It is an exciting, yet an agreeable occupation, and seems to impart an air of independence which is not attainable in many other vocations. Still, with all its charms, the railway officer has his unpleasant moments; many disagreeable incidents come under his notice, and many disagreeable passengers annoy him. Threats of a report to his directors, for simply discharging his duty, or of a "letter to the *Times*," complaining of matters over which he has no control, are not of rare

occurrence; but it is scarcely worth while to permit such trivialities to disturb the mind. Equanimity of temper, calmness, and decision are attributes which will prove of essential advantage to the railway officer. Promotion is an incentive to exertion, and perhaps there is no other source of employment in which it is more justly meted out. To be sure, favouritism and interest sometimes usurp the place of honest worth, but a comparison with the course pursued in other public offices will tend to render railway situations popular in that respect.

As on the broad gauge, and on many of the narrow gauge lines, dismissal and promotion are vested in the directors only, so it is with appointments; hence the application of candidates should be addressed to the secretary of the line to which it has reference, with whom rests the issuing of instructions to the applicants for their attendance before the directors for examination. If the influence of a director can be brought to bear, so much the better; but, whether it can or not, it is indispensable that two or three testimonials from respectable householders, merchants, bankers, or persons filling prominent positions especially, accompany the application. A complete list of the several lines, with the proper name and address of the secretary, is given on page 46.

The term "examination" is, to many, of formidable import, and has, doubtless, awed some to a relinquishment of their chance of success; but this is an erroneous notion. A candidate's qualification would be supposed to be correctly given in his credentials; the form of examination, therefore, generally consists in his first writing his name and address, and, if he be a candidate for a clerkship, the solution of a simple arithmetical question might be propounded. He is then, perhaps, questioned as to his former employment, why he ceased to continue it, and the amount of salary he received. This is the substance of the examination. If the result is considered satisfactory, his name is registered on the list of approved candidates, and when a vacancy arises he receives orders to proceed to the station at which he is required to officiate. This is termed the appointment. Immediately he undertakes office his pay commences (Porters, Police, and Guards are supplied with clothing in addition to their pay); and now it rests with himself in a great measure as to the progress he makes in his new capacity. Intelligence, steady habits,

obedience to orders, and attention to duty are invariably rewarded with advancement; but neglect, on the contrary, subjects an officer to suspension from duty, or (if a Porter, Policeman, or Guard) to fine or dismissal. We must bear in mind that to prevent neglect of duty is to avert accident; and we cannot be surprised at the directors assuming a severity of temper in dealing with cases that would be likely to endanger the lives or property of the public. Each official is intrusted with great responsibility; and a breach of discipline might be attended with consequences of such a serious nature as would scarcely be contemplated. Still, as previously observed, encouragement is held out to the deserving. Advancement is as certain to the ordinary well-conducted Porter as to those of more elevated rank.

On many lines, a certificate of good conduct is given to the Porter for insuring increase of pay at the expiration of three months from his joining the service. Continued manifestation of diligence and integrity soon procures for him a distinct position—for instance, that of Office, Parcels, or Foreman Porter, at an advance of pay commensurate with the increased responsibilities. Still progressing, the post of Station Master of a minor station, Inspector, or Goods Guard is selected for, and filled by him; and in like manner the Policeman moves from one grade to another. When qualified for the situation, that of Switchman is conferred upon him, at an increase of several shillings per week, with a bonus of five pounds per annum for good conduct, and a yearly increase of one shilling per week until his wages reach the maximum. He, too, may aspire to the above preferments. Passenger Guards are on some lines appointed as such, whilst on others theirs is a situation that is esteemed a promotion from those of Porter or Policeman. They are classed under three heads—First (or head), Second, and Third. The former has the train entirely under his charge, and the others, acting as assistants under him, have different duties assigned to them, but all are supposed to work in harmony with each other. For all the liveried servants a benefit society is connected with most of the companies, to which each man is compelled to contribute a small amount monthly, as a provision in case of old age, sickness, and death; and a fund for the assistance of the widows and orphans of members is associated with it. Clerks have also their steps of gradation; the elevation to Station Superin-

tendent, District Superintendent, and Superintendent of the Line not being considered unattainable by them.

Preferments, however, may not always keep pace with one's expectations, and we experience chagrin. This is the case in every vocation; but it must be admitted that merit and ability, independently of interest, have accorded to them a certain amount of consideration in railway employments which may not be conferred to the same extent in many other public situations. Promotion on the line is of frequent occurrence. Some of the officers move with rapid stride; and now and then we hear of one who once filled the lowest office exalted to the other extreme. Another good feature in the railway service is, that the tenure of office does not altogether depend upon the caprices of an individual. If a serious complaint is made against you, your case is fully investigated by the directors, before whom you may defend yourself, and their decision is generally based on the true merits of the case. The Porter, as well as the Superintendent, participates in this privilege (for privilege it certainly is). To be an efficient railway officer does not require an extraordinary amount of talent or of learning, even in the case of a superintendent; but penetration, coolness, ability to correspond, and application to business, are assuredly necessary.

It has often happened that persons of superior attainments have, after many years' standing, scarcely soared above their original position, whilst the course of the less educated has been distinguished by rapid progress. But trace the cause to its source, and it will be discovered that, with the former, there is a want of attention to business, or else the more solid and useful branches of education have been sacrificed to the cultivation of more classical accomplishments. Some of the forms may appear complicated and difficult to comprehend; but perseverance, and a more familiar acquaintance with them, will dispel such notions, and their simplicity will excite our admiration. Previous to entering into a description of the duties assigned to the different classes of officials, it may be remarked that each servant has, on becoming such, a Book of Rules presented to him. In this book are instructions for signalling trains, the means of precaution to be observed, and other regulations for the efficient working of the line. Each man is therefore made cognisant of the duties which devolve on all, although he might not be competent to

discharge those not included in the sphere assigned to himself. So fully are cases which are likely to come under the notice of the Railway Officer treated of, that accident can scarcely ever be attributed to ignorance; but should ignorance be at any time advanced as a plea for pardon, the individual, rather than the Company, would be culpable. He is requested to make himself thoroughly acquainted with the signals and rules, and, if he neglects to do so, on him, of course, descends the blame.

It cannot be too strongly impressed upon every one becoming associated with railway service to make himself conversant with the nature of his responsibilities.

It would be wise in him (and he has abundant opportunities for doing so), not only to qualify himself for his own, but for a superior position in the service. On the broad gauge and some of the narrow gauge lines, the liveried servants of the Company must be of a stature varying from five feet six inches to five feet nine inches, and under thirty-two years of age; but on others they are appointed irrespective of height or age.

THE PORTER.

The members of this section of the service usually undertake office at fifteen or sixteen shillings per week. After the lapse of a few months, if his superior officer finds that his conduct justifies his recommendation for an advance of pay, he acts accordingly; and if his original duties still devolve upon him, a shilling per week is added to his wages; but if he be raised to the rank of office or parcels porter, the pecuniary advantages are more considerable. Discipline and order are highly necessary in railway situations, and perhaps in no department of the service is it more publicly evidenced than in that of the porter. When a train arrives, no excitement or confusion is traceable. Each porter has his allotted task, and, so perfectly is the system organised, the heaps of luggage which we erewhile observed on the platform are quickly transferred to the train, and the train is dispatched. Attention is now given to the equally large mass of luggage which has arrived by the train, and within a few minutes all is calm and quiet; bustle and excitement have subsided; there is scarcely anything there to denote the existence of life or business; the trains arrive and start, and thus

happily the time goes round. A burly traveller, a testy old gentleman, or a fretful old dame, may sometimes prove an ordeal to your temper; but these incitements to anger are counterbalanced by more pleasing associations. We know it is advisable in all public officers to exercise a control over their feelings, and in none is it more necessary than in the railway service. It would be well for them always to have in remembrance the old proverb, "Slowness of speech turneth away wrath."

These remarks are called forth by the generally received opinion that railway officers are off-hand and discourteous in their manner. We know that, from the very nature of their occupation, their replies must be concise. Time will not admit of their being moulded into flowery or lengthened speech; still they need not partake so much of that harshness and bad grace which often characterise their delivery.

The porters are distinguished according to the department in which they are engaged, as the parcels porters, the passenger porters, and the goods porters. Included in the two latter are generally one or two foremen, or head porters, to whose orders the others conform; the duties of each man having been previously regulated or confirmed by the superintendent.

THE POLICEMAN.

The duties of this department are not so multifarious as those of the porter. The collection of tickets from passengers arriving by trains, and the keeping watch over the company's premises, are charges he is intrusted with; and in some cases he has to attend to signals and points; but at the principal stations men are appointed exclusively to the latter duties, and are termed pointsmen or switchmen. What we mean by points are movable rails, worked by switches, for the purpose of enabling the passage (or, in railway phrase, "shunting") of a train or trucks from one line of rails to another. The switchman has then to attend to them. They must not be opened or closed but by him, nor must trains or trucks be "shunted" unless with his authority and in his presence. He has also the care of the signals; the admission of trains into the stations and the stoppage of them resting with him. There is not a more responsible office in the service than that of switchman—the lives of hundreds of individuals are, as it were, committed to his keeping. As so much depends upon him for the proper arriving of the trains

in the station-yard especially, he cannot be too careful; and as an encouragement to the faithful performance of his duties, a premium of five pounds is given him yearly, if his conduct for the last twelve months has been satisfactory, and, in addition, an increase to his pay.

THE GUARD.

In ordinary cases, two guards only accompany a train, and they are denominated the head guard, and the second or junior guard. With passenger trains, the former has to attend to letters and first-class passengers and passengers' luggage, and to give the signal to the engine-driver to start the train; the second guard has charge of the parcels, and second and third-class passengers. The head guard of a goods train has to arrange the trucks in regular order in his train, so that those for the respective stations are kept distinct from each other. On him also the duty devolves of disposing of the several trucks in his train, in accordance with the instructions he receives at the stations at which they are attached to the train. The junior guard (who is called his "mate") assists him besides, and delivers the small articles (termed "station truck goods") at the stations to which they may be consigned. Pay, from twenty shillings to two pounds per week.

THE INSPECTOR

grazes as the inspector, the sub-inspector, and station inspector. There is but one chief inspector on each line, but he has several assistants known as sub-inspectors. Each of the latter has a district assigned to him, and through which he is supposed to ride or walk in the course of the day; the object being to discover imposition on the part of the public, and irregularities on the part of the officials. They derive their instructions from the inspector, who is also supposed to issue clothing to the porters and policemen, and to collect evidence in magisterial and other cases. To the station inspector is confided the starting of trains. He has also to act as superintendent during the temporary absence of the latter, and to see to the proper performance of the duties of the porters and policemen who may be serving under him.

THE CLERK.

There are various prefixes to this office, as—

The booking clerk, who is intrusted with the issue of tickets, and the accounts having reference to them.

The parcels clerk. The designation of this official is explanatory of his employment.

The outwards goods clerk. The duty of this clerk is to invoice and charge all goods which are forwarded.

The inwards goods clerk, whose duty it is to check and (if necessary) correct invoices of goods arriving, and to keep such accounts as are required relating to them.

The transfer clerk, who superintends the transfer of goods from one railway company to another.

The corresponding clerk writes on matters connected with the station, and usually at the dictation of the superintendent.

At minor stations these several offices are combined.

The superintendent has charge of the station, and entire control over the clerks.

Besides the above are numerous clerks, having distinct duties in the secretary's, the traffic manager's, the goods manager's, and chief or central audit offices. At the latter all accounts are rendered periodically by the superintendents of the different stations, and are checked and passed, or otherwise. On some few lines clerks join the service as apprentices for a certain term of years, whilst on others they are rated as clerks at a commencing salary varying from sixty pounds upwards.

A code of rules and signals is given to each individual on receiving his appointment. He is requested to make himself conversant with the contents, and when he has done so, he subscribes his name to a document confirmatory of it. A month's notice must be given by officials of an intention to resign office. Having furnished an outline of the several departments, we will give some attention to the interior of the offices, commencing with that of the

TICKET CLERK.

When a ticket is received by a passenger, he observes it bears a certain number, but it is probable that but few comprehend its signification. It serves as a check upon the clerk, inasmuch as by being numbered in consecutive order, it renders obvious how many have been issued of the particular class, and for the particular station to which it refers.

A series of 10,000 tickets (the first numbered 00, and the last 9999) of each class is supposed to be printed for every station. The stations do not, of course, get supplied with so large a number at one time, but receive from the company's stationery office as many of the different sorts for the several places to which bookings are made as it is presumed will suffice for the demand for a given period; and as the stock diminishes, a further request is made, the last number on hand being stated, from which the subsequent supply will commence, and the intervening numbers between that and the last of the quantity furnished will appear in progressive order. For example, we obtain a hundred first-class tickets; the commencing number is 00, and the closing number 99; but a second supply of the same sort, and to the same station, would commence at 100 and end at 199. Thus requisition after requisition is made, and tickets supplied, until the 10,000 are disposed of, and a second series commences at 00. Having procured the tickets, the next step is to arrange them in the case, which contains numerous small divisions, called tubes, which are distinctively labelled with the names of the stations to which the tickets relate, and the fares; this tier being assigned for first-class tickets, that for second, and the next for third; another for first returns, and so on; one kind of ticket, and for one station only, occurring in each tube. Hence one tube would contain third-class tickets to London; another would have in it third-class tickets to Birmingham; and so with the other classes, which are systematically arranged, the stations following each other in due order; thus facilitating the issue of the tickets, and the transfer of the numbers to the books. The lowest number is invariably placed undermost in the tube, and the others appear in succession above it. The tubes are so contrived that, by slightly pressing upwards your finger against the lowest ticket, it will slide so as to project a little distance to enable you to lay hold of and withdraw it from the case; the end of the ticket opposite to that bearing the number is then passed through the dating press, and the ticket may go forth to the public. As a guide to the clerk, there is a small piece of slate affixed to the front of each tube, on which is written the lowest number on the tubes; this being subtracted from the lowest number, after the departure of the train, will show how many tickets have been sold out of such tube for that particular train. Upon issuing a ticket, it is usual to half withdraw the next above it; the object being that it may appear to the clerk, when he is transferring the numbers to his book, to what station tickets have been issued. The next thing to be done is to carefully enter, in the train book, the stations for which tickets have been drawn, and the commencing and closing

numbers. The commencing number is copied from the slate, and the closing number is that borne by the ticket which is next in succession for issue, and the difference between such number will, of course, appear as the number sold. On making up the accounts for the business of each day, the number of passengers will be arrived at by the same means. Tickets for soldiers, horses, carriages, and dogs are issued from books printed for the purpose. After the departure of each train, it is usual to enter in the "train book" the tickets issued for it, and to balance the cash in hand, with the view to ascertain if the correct amounts have been received for the tickets disposed of. The forms of accounts in use by the various railway companies may differ, still not so much so but that the knowledge of one system serves as an introduction to the other. *Pro formâs*, therefore, of those more generally adopted will be submitted in this work.

THE TRAIN BOOK.

The heading of the first two columns renders further elucidation superfluous. The third column must contain the number printed on the first ticket issued to each station; the three succeeding columns show the number of tickets issued and amounts received as bookings for one train, as would be the case with other columns bearing corresponding titles.

The seventh column will be filled in at the close of the day's business, and will show the numbers of those tickets which are next in order to be issued—in fact, the next day's commencing numbers. The eighth column must agree with the united number of tickets issued by all the trains for the day; and, in like manner, the eleventh must cross add with the other amount columns. From the "train book" a statement known as the "daily return" is derived. It will be observed there are other columns than those already explained, as for instance, those for excess fares, soldiers, carriages, &c., the total numbers and amounts of which must also be transferred to the "daily return." In the "remarks" column should be inserted the name of the station to which such tickets have been issued, and which should appear parallel with the amounts to which they immediately refer—thus: 1 soldier, 6s., to Swansea; 3 dogs, 4s. 6d., to Bath; 1 horse, £1 5s., to Lydney.

| Class of Ticket issued | | Excess fares collected during the day. | | | Soldiers conveyed during the day. | | | Carriages, Horses, and Dogs. | | | Remarks. | |
|------------------------|-----|--|---------|----|-----------------------------------|---------|---|------------------------------|---------|---|----------|---------------------------|
| | | Number of Exc. Fares | Amount. | | Number. | Amount. | | Number. | Amount. | | | |
| 1st Ord. Sin. | C | 2 | £ | s. | d. | | £ | s. | d. | | | Carmarthen. Ferryside. |
| | M | 1 | 0 | 3 | 6 | | | | | | | |
| 1st Ord. Ret. | C | 0 | 0 | 1 | | 1 | 0 | 6 | 0 | | | Swansea. |
| | M | 0 | | | | | | | | | | |
| 2nd Ord. Sin. | C | 0 | | | | | | | | | | Dog Bath. |
| | M | 0 | | | | | | | | | | |
| 2nd Ord. Ret. | N | 0 | | | | | | | 8 | 0 | 4 | Horse Lydney |
| | M | 0 | | | | | | | 1 | 1 | 6 | |
| 3rd Class | M | | | | | | | | | | | |
| 1st Exp. Sin. | C | 0 | | | | | | | | | | |
| | M | 0 | | | | | | | | | | |
| 1st Exp. Ret. | | | | | | | | | | | | |
| 2nd Exp. Sin. | | | | | | | | | | | | |
| 2nd Ex. Ret. | L | 0 | | | | | | | | | | |
| Total { | Am | 0 | 0 | 5 | 0 | 0 | 6 | 0 | 1 | 9 | 6 | |
| { | Num | 3 | | | | 1 | | | 4 | | | |

[To face page 16]

daily.

EXCESS FARES

are obtained from passengers travelling in a superior class of train or carriage (or who may signify to the clerk their intention of doing so) to that for which their fare was originally paid; also from those who may have ridden without a ticket, or beyond the distance indicated on the ticket. In arriving at the proper amounts of charges, the following rules have to be observed, viz.:— If a passenger alights from a 1st class carriage with a 2nd class ticket, the difference between the rate for a 1st and 2nd class ticket will be the excess fare; hence, if the 1st class fare be 3s. 6d., and the 2nd class fare 2s., the demand to be made upon the passenger would be 1s. 6d. In the event of a party travelling in a 2nd class carriage per express train, with a 2nd class ordinary return ticket, the claim would be for the difference between a 2nd class express single fare and a 2nd class ordinary single fare; which, assuming the former to be 1s. 3d. and the latter 9d., would be 6d.

It sometimes occurs (and, indeed, such is the proper course) that passengers holding ordinary return tickets pay the "excess" to enable them to proceed by express train before commencing the return journey; and in such cases they deliver their ticket to the booking clerk, and receive in exchange for it an

EXCESS FARE TICKET

(which, after the counterfoil is filled in, is torn from the book and handed to the passenger):—

No. 6, Carmarthen Station, June 9th, 1861.

Received £0 2s. 0d.

For change from 2nd class ordinary to 2nd class express.

Carmarthen to Narberth.

_____, Clerk.

Passengers travelling without a ticket have to pay as from the station at which tickets were last examined, or from the station from which the train started, unless they produce evidence of their having joined the train at a less remote distance. A passenger holding a ticket for a station short of the distance at which he alighted, may be considered as having travelled without one over that portion of the line, and must, therefore, pay the usual fare for such a distance, according to class. In either of the two latter cases, a card ticket for the respective distances must be drawn from the ticket case, and, after being cancelled, forwarded to the audit office, together with the excess fare return, which is rendered daily.

ACCOUNT OF EXCESS FARES.—CARMARTHEN STATION.

A Register of Excess Fares is kept at each of the stations on many of the Railways. This book, as will be seen, is explanatory of itself.

| Date of Collection of Ticket. | Train. | Stations. | | No. of Ticket, if any, collected from Passengers. | Class and Sort. | Explanation. | Amount received. | No. of Card Ticket drawn to cover Excess. | No. of Excess Paper Ticket drawn to cover Excess. | Clerk's signature for receipt of amounts paid to him by Ticket Collector on account of Excess Fares. |
|-------------------------------|------------|------------|-------------|---|-----------------|-------------------------|------------------|---|---|--|
| | | From. | To. | | | | | | | |
| June 9 | P.M. 12.45 | Carmarthen | Narberth | 368 | 2nd Ord. | Change from Ord. to Ex. | £ 0 2 0 | | | |
| " | 4.0 A.M. | Swansea | Carmarthen | | 1st Exp. | No Ticket. | 0 8 0 | 527 | 6 | |
| 10 | 7.0 | Ferry side | Carmarthen | 36 | 2nd Cl. Ord. | Arrived in 1st Cl. Car. | 0 1 0 | | | |
| 12 | 3.0 | Llanelli | Carmarthen. | 868 | 3rd Cl. | No Ticket. | 0 0 6 | 512 | 7 | |

We will assume the above to be the Carmarthen Register. A passenger who has travelled from Narberth to Carmarthen with a 2nd class ordinary return ticket, determines on prosecuting the backward journey by express train, and delivers his ticket (say No. 368) to the ticket-collector, who (ascertaining the 2nd class single fare from Narberth to Carmarthen, or *vice versa*, to be 6s., and the 2nd class single express 8s.) charges 2s., and issues to him an excess fare ticket, of which an illustration is given in the preceding page, retaining the original ticket received from the passenger.

In recording the transaction, he must enter the day of the month, the date of train, the number of the original ticket, sort, cause, amount, and number of excess ticket, which, for example, we will suppose to be 6.

The third example is similarly accounted for, although the circumstances differ. A passenger holding a 2nd class ordinary ticket (which we will take as No. 36) arrives at Carmarthen from Ferry-side, and is "excessed" (or, to be more explicit, has to pay) the difference between a 2nd class and a 1st class ordinary fare. An "excess" fare ticket is then filled in and torn from the book, but is not in this case given to the passenger (he having performed the journey before effecting payment of the amount of "excess"), but is transmitted, together with the original ticket and statement of particulars, to the Audit Office.

THE DAILY RETURN

is made and furnished, generally on the following morning, to the Audit Office.

DAILY RETURN OF TICKETS

issued at Newnham Station on Saturday, the 1st of June, 1861.

| Number of each kind of Ticket issued. | Description of Ticket. | Amount. |
|--|--|----------|
| | | £. s. d. |
| 8 | First Class Ordinary Single | 2 11 0 |
| 10 | First Class Ordinary Return | 4 10 0 |
| 7 | Second Class Ordinary Single | 3 10 0 |
| 31 | Second Class Ordinary Return | 7 10 0 |
| 68 | Third Class | 3 19 0 |
| 5 | First Class Express Single | 6 5 0 |
| | First Class Express Return | |
| | Second Class Express Single | |
| 1 | Second Class Express Return | 17 0 |
| 1 | Soldiers | 6 0 |
| 3 | Excess Fares | 5 0 |
| | Carriages | 1 5 0 |
| 1 | Horses | 4 6 |
| 3 | Dogs | |
| Total, to be transferred to Daily Remittance Sheet . | | £31 2 6 |

This account is accompanied with a cash remittance sheet, known as the

DAILY CASH ACCOUNT,

in which is shown the amount due from the respective departments, and the cash forwarded on account of the same.

Daily Remittance Sheet, Newnham Station, Saturday, the 1st of June, 1861.

[illegible]

The total amount on the Cr. side must correspond with that on the Dr. side.

From the daily return the numbers issued and amounts re-
SUMMARY
a copy of which has to be rendered
TICKET
for Month ending

| DATE. | | First Single Express. | | Second Single Exp. | | First Exp. Return. | | Second Exp. Return. | | First Ordinary. | | Second Ordinary. | |
|-------|----|-----------------------|-------------|--------------------|----------|--------------------|--------|---------------------|----------|-----------------|----------|------------------|----------|
| | | Tickets Issued. | Amount | Tickets Issued. | Amount | Tickets Issued. | Amount | Tickets Issued. | Amount | Tickets Issued. | Amount | Tickets Issued. | Amount |
| June | 1 | 5 | £ 6 s. 5 d. | | £ | s. d. | | | | | | | |
| " | 2 | | | 110 | 105 0 0 | | | 2 | £ 0 17 0 | 8 | £ 2 11 0 | 7 | £ 3 10 0 |
| " | 3 | | | | | | | | | | | | |
| " | 4 | 4 | 9 0 0 | 86 | 47 0 0 | | | | | 32 | 20 10 0 | | |
| " | 5 | 16 | 10 0 0 | | | | | | | | | 90 | 36 10 0 |
| " | 6 | | | | | | | | | | | | |
| " | 7 | | | | | 4 | 5 11 0 | | | | | | |
| " | 8 | | | | | 6 | 4 9 0 | | | | | | |
| " | 9 | | | | | | | | | | | | |
| " | 10 | 16 | 27 0 0 | | | | | | | | | | |
| " | 11 | | | | | | | | | | | | |
| " | 12 | | | | | | | 12 | 10 0 0 | | | | |
| " | 13 | 10 | 19 10 0 | | | | | | | | | 100 | 56 0 0 |
| " | 14 | 6 | 8 0 0 | | | | | | | | | | |
| " | 15 | | | | | | | | | 67 | 30 19 0 | | |
| " | 16 | | | | | | | | | | | | |
| " | 17 | 7 | 14 0 0 | | | | | | | | | | |
| " | 18 | | | | | | | | | | | | |
| " | 19 | | | | | | | | | 6 | 0 18 0 | | |
| " | 20 | 4 | 5 0 0 | | | | | | | | | | |
| " | 21 | | | | | | | | | | | | |
| " | 22 | | | | | | | | | | | | |
| " | 23 | | | 20 | 9 0 0 | | | | | 70 | 23 10 0 | | |
| " | 24 | | | | | | | | | | | | |
| " | 25 | | | | | | | 10 | 14 0 0 | | | | |
| " | 26 | | | | | | | | | | | | |
| " | 27 | | | | | | | | | | | | |
| " | 28 | | | | | | | 2 | 0 18 0 | | | | |
| " | 29 | | | | | | | | | | | | |
| " | 30 | | | | | | | | | | | 3 | 4 0 0 |
| " | 31 | | | 6 | 0 10 0 | | | | | | | | |
| Total | | 68 | 98 15 0 | 222 | 161 10 0 | 10 | 10 0 0 | 26 | 25 15 0 | 183 | 78 8 0 | 200 | 100 0 0 |

It should be noted that in this book are entered double the number of

ceived for each description of ticket must be transferred to the
BOOK,
to the Audit Office monthly.
SUMMARY.

, 186 .

| First Ordin. Return. | | Second Ord. Return. | | Third Class. | | Amount for | | | | | Excursion Tickets | Total Amount. | |
|-------------------------|---------|------------------------|---------|--------------------|---------|------------|-----------------|---------|---------|------------------|----------------------|------------------|---------|
| Tickets Issued. | Amount | Tickets Issued. | Amount | Tickets Issued. | Amount | Soldiers. | Car- riages. | Horses. | Dogs. | Excess Fares. | Amount | | |
| £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. |
| 20 | 4 10 0 | 60 | 7 10 0 | 68 | 3 19 0 | 0 6 0 | | 1 5 0 | 0 4 6 | 0 5 0 | | 31 | 2 6 |
| | | | | | | | | | | | | 105 | 0 0 |
| | | | | 102 | 10 0 0 | | | | | | | 20 | 10 0 |
| | | | | | | | | | | | | 66 | 0 0 |
| | | | | | | | | | | | | 46 | 10 0 |
| | | | | | | | | | | | 10 0 0 | 10 | 0 0 |
| | | | | | | | | | | | | 5 | 11 0 |
| 40 | 9 0 0 | | | 200 | 15 0 0 | 0 14 0 | | | | | | 24 | 0 0 |
| | | 20 | 2 0 0 | | | | | | | | | 5 | 3 0 |
| | | 20 | 3 0 0 | | | | | | | | | 29 | 0 0 |
| | | | | | | | | | | | | 3 | 0 0 |
| | | | | | | | | | | | | 10 | 0 0 |
| | | | | 33 | 2 14 0 | | 12 0 0 | | | | | 86 | 10 0 |
| | | | | | | | | | | | | 10 | 14 0 |
| | | | | | | 6 2 0 | | | | | | 30 | 19 0 |
| | | | | | | | | | | | | 6 | 2 6 |
| | | | | | | | | | | | | 14 | 0 0 |
| | | | | | | | 14 0 0 | | | | | 14 | 0 0 |
| | | | | 100 | 9 0 0 | | | | | | | 0 | 18 0 |
| | | | | | | | | 2 0 0 | | | | 14 | 0 0 |
| | | | | | | | | | | 0 8 6 | | 2 | 0 0 |
| | | | | | | | | | | | | 0 | 8 6 |
| | | | | | | | 0 4 0 | | | | | 32 | 10 0 |
| | | | | | | | | | | | | 0 | 4 0 |
| | | | | | | | | | | | | 14 | 0 0 |
| | | | | | | | | | | | 13 0 0 | 13 | 0 0 |
| | | | | | | | | | | | | 0 | 18 0 |
| | | | | | | | | | | | | 4 | 0 0 |
| | | | | | | | | | | | | 0 | 10 0 |
| 60 | 13 10 0 | 100 | 12 10 0 | 502 | 40 13 0 | 7 2 6 | 25 4 0 | 3 5 0 | 0 4 6 | 0 13 6 | 23 0 0 | 0 600 | 10 6 |

return tickets actually issued, as each of them represents two journeys.

On some Railways a weekly, and on others a monthly, return,

THE ABSTRACT,

is also rendered by each station to the chief audit or accountant's office. In this return should be furnished an account of the number of passengers, horses, carriages, and dogs conveyed during the week or month, as it may be, and the amounts derived therefrom by the company.

The terms "commencing and closing numbers" are significant—the former, of the impressed numbers on the tickets which were first in order to be issued to each station at the commencement of the period for which the returns are made; and the latter, of the numbers next above the last tickets disposed of for the respective stations, which complete the business comprehended in the same account.

The numbers in each division, to i inclusive, of the Abstract headed "issued" should be added together, and their totals must appear parallel with those in the corresponding column of division k ; and in like manner the totals of amounts up to and including these in division j , must be inserted in the amount column of the following section (k). Perhaps it may be necessary to explain some of the technicalities employed in the heading of columns in the divisions relating to soldiers, carriages, horses, and dogs. Tickets for these are, as previously observed, issued from printed books. These books contain each about five hundred tickets, which are numbered progressively, and the numbers indicated on such tickets and their counterparts are known as the consecutive numbers. The commencing numbers are the actual numbers of whatever they refer to, which were conveyed antecedent to the month of which the abstract more particularly treats. The closing number includes those also which were conveyed during that period, and the difference between the commencing and closing numbers must, of course, be the number carried within that time.

The division, t , is intended for the aggregate of amounts in section b ; and intermediate ones to and inclusive of s , and the passenger column of it, must represent equivalents to the united numbers of corresponding columns in divisions from k to p , both inclusive.

Divisions u and v are not required to be used for the commencing month in each half year; but in the second month the amount in the preceding division must be transferred to u , and that sum, added to the receipts for the second month, must be shown in total in division v , as amounts to be carried forward to Abstract for the Ensuing Month; and, in like manner, the amounts and numbers

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at foot of the Abstract (and which constitute the totals of those on the lines marked *x* and *y*) must be carried forward from month to month, until the half year has expired.

THE PARCELS CLERK.

Previous to adverting to the duties of this clerk, it may be necessary to explain the meaning of "Inwards" and "Outwards," as those terms so frequently occur in railway advices. "Outwards," then, is applied to the forwarding station, and to articles forwarded; and "Inwards" to the receiving station, and to articles received. Parcels which are forwarded are entered in a distinct book from those received—the Outwards Parcels Book being assigned to the former, and the Inwards Parcels Book to the latter. The form of account in both of these books is alike. The following is illustrative of it:—

PARCELS BOOK (INWARDS).

Portskeewett Station to Woolaston Station.

| Date. | Train. | No. of Parcels. | Name of Sender. | Name of Con- signee. | Descrip- tion. | Railway Charge. | Paid On. | Paid. | To Pay. | Remarks. |
|-----------------|---------|--------------------|--------------------|----------------------------|-------------------|--------------------|-------------|---------|------------|-------------|
| | | | | | | £ s. d. | £ s. d. | £ s. d. | £ s. d. | |
| 1861. June 1 | 6.0 | 1 | James | Jones | P. P. | 0 10 0 | 0 4 0 | 0 0 0 | 0 14 0 | |
| | | 2 | Williams | David | Bas. | 0 15 0 | | 0 15 0 | | Bad con. |
| | | 3 | Fredericks | Harrison | Frail | 0 0 8 | | | 0 0 8 | |
| | 3 4.0 | 4 | Richards | Dixon | Box | 1 8 4 | | 1 8 4 | | |
| | 4 4.0 | 5 | Graham | Lees | P. P. | 2 0 0 | | 1 0 0 | 1 0 0 | |
| | | 6 | Ward | Lack | " | 0 6 0 | | | 0 6 0 | |
| | | 7 | Fenton | Stuart | " | 0 15 0 | | | 0 15 0 | |
| | | 8 | Snelgrove | Grant | Box | 0 14 0 | | | 0 14 0 | |
| | | 9 | Thomas | Hebell | " | 0 19 0 | | | 0 19 0 | |
| | 17 7.15 | 10 | Smith | Francis | P. P. | 0 7 0 | | | 0 7 0 | |
| | 18 8.5 | 1 | French | Valson | " | 1 0 0 | | | 1 0 0 | |
| | 19 8.40 | 2 | Saunders | Otley | " | 0 2 6 | | 0 0 0 | 0 2 0 | |
| | | 3 | Daniel | Martin | Frail | 0 7 6 | | | 0 7 6 | |
| | 20 8.10 | 4 | Forbes | Tyrrell | " | 2 0 0 | | | 2 0 0 | |
| | | 5 | Wood | Rice | " | 10 5 0 | | | 10 5 0 | |
| | 12.0 | 16 | Luko | Taylor | Bas. | 16 16 11 | | 1 18 | 8 15 0 | 3 |
| | | 7 | | | | | | | | |
| | | 8 | | | | | | | | |
| | | 9 | | | | | | | | |
| | | 0 | | | | | | | | |
| | | 1 | | | | | | | | |
| | | 2 | | | | | | | | |
| | | | | | | 38 6 11 | 0 4 0 | 5 0 | 6 33 10 | 5 |

The "Railway Charge" is the amount earned by the Company for the carriage of the parcel. The "Paid on" amounts are such as have been paid to carriers or other railway companies on the parcels to which they refer for services performed in connection with them. As for instance, another company delivers to you a parcel on which a certain sum is due for carriage of it over their line; such amount being advanced on it by you would be treated as a "Paid on." The "To pay" amount shows the amount chargeable on the parcel, and would be equal to the "Railway Charge" and "Paid on" when money has been advanced on it; but in cases where there has not, it is merely a repetition of the "Railway Charge." The sums entered in the "Paid" column explain what has been pre-paid by senders. Each parcel must, before it is dispatched, be registered in the Outwards Book, with charges, &c. A copy of this entry must be transcribed on an advice form, termed the "Way Bill," which in all cases accompany the parcels of which they purport to be an account. The clerk at the receiving station must make a literal copy of the Way Bill in his Inwards Book. At the end of each month the Inwards and Outwards Books must be ruled and added, preparatory to the transfer of the totals to the Parcels Abstract or monthly return which has to be transmitted to the Audit Office. In checking the addition, it must be borne in mind that if the "Railway Charges" and "Paid ons" agree in total with the aggregate amount of the totals of the "Paid" and "To Pay" columns, the casting is correct.

The following example may elucidate these remarks:—

| Railway Charge. | | | Paid On. | | | Paid. | | | To Pay. | | |
|-----------------|----|----|----------|----|----|--------|----|----|---------|----|----|
| £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. |
| 0 | 2 | 6 | 0 | 3 | 0 | | | | 0 | 5 | 6 |
| 0 | 1 | 0 | | | | | | | 0 | 1 | 0 |
| 0 | 0 | 9 | | | | 0 | 0 | 9 | | | |
| 0 | 12 | 0 | | | | | | | 0 | 12 | 0 |
| 0 | 6 | 0 | | | | | | | 0 | 6 | 0 |
| 0 | 0 | 8 | | | | 0 | 0 | 8 | | | |
| 0 | 0 | 7 | 0 | 0 | 6 | | | | 0 | 1 | 1 |
| 1 | 3 | 6 | 0 | 3 | 6 | 0 | 1 | 5 | 1 | 5 | 7 |
| £1 7 0 | | | | | | £1 7 0 | | | | | |

PARCELS WAY BILL.

Portskewett to Woolaston. 6.0 a.m. o'clock train. June 1, 1861.

| No. | Sender. | Consignee. | Description. | Railway charge. | | | Paid on. | | | Paid. | | | To pay. | | | Remarks. |
|-----|------------|------------|--------------|-----------------|----|----|----------|----|----|-------|----|----|---------|----|----|-----------------|
| | | | | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. | |
| 1 | James | James | PP | 0 | 10 | 0 | 0 | 4 | 0 | | | | 0 | 14 | 0 | { Bad condition |
| 2 | Williams | David | Bas | 0 | 15 | 0 | | | | 0 | 15 | 0 | 0 | 0 | 0 | |
| 3 | Fredericks | Harrison | Frail | 0 | 0 | 8 | | | | | | | 0 | 0 | 8 | |
| 4 | | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | | | |
| 11 | | | | | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | | | | |

To obviate confusion, and facilitate the booking of parcels, they should be so disposed that one station's parcels be kept distinct from those of another. This arrangement enables the clerk to complete his entries to the respective stations in due course, and is also of service to the porter and guard in committing them to the train. The first parcel, commencing the month's business to each station, must be inserted against the number 1; and others intended for the same place, and to be forwarded by the same train, will occur in successive order. The above example comprises an account of three parcels.

The first entry on the next "Way Bill" must appear opposite to the figure 4, as the parcel to which it refers would be the fourth forwarded from the former to the latter station; and the subsequent entries must be arranged in like consecutive order.

The remark "Bad condition" denotes the state of the parcel when delivered to the Company by sender. The practice of inserting the names of senders is not general; indeed, with but very few exceptions, the "sender's" column is altogether omitted from Parcels Way Bills and Books, the object being to economise time, as the number of parcels conveyed by "rail" is of extraordinary magnitude.

PARCELS ABSTRACT.

WOOLASTON STATION.

Month ending June 30, 1861.

| Stations. | Outwards. | | | | | Inwards. | | | | | Daily Remittances to Audit Office on account of Parcels. | | |
|-------------|---------------------|------------------|----------|----------|-----------|---------------------|------------------|----------|----------|-----------|--|-----------|---|
| | Nun-ber of Parcels. | Rail-way Charge. | Paid on. | Paid. | To pay. | Nun-ber of Parcels. | Rail-way Charge. | Paid on. | Paid. | To pay. | Date. | Amount. | |
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | | £. s. d. | |
| Chapstow | 50 | 4 2 2 | 0 17 5 | 3 10 0 | 1 10 0 | | | | | | June 4 | 5 0 0 | |
| Mager | 2 | 1 5 8 | | 0 4 6 | 1 1 2 | | | | | | " | 12 10 0 | |
| Poriskewell | 6 | 0 7 6 | | 0 7 6 | | 16 | 12 6 5 | 0 4 0 | | 12 10 5 | " | 7 4 0 0 | |
| Llanwern | 350 | 18 0 0 | | | 18 0 0 | 1 | 0 0 6 | | 0 0 6 | | " | 10 17 0 0 | |
| Newport | 217 | 15 0 0 | | | 15 0 0 | 28 | 9 0 0 | | 5 0 0 | 4 0 0 | " | 18 5 0 0 | |
| Cardiff | | | | | | 67 | 17 0 0 | | | 17 0 0 | " | 19 5 0 0 | |
| | | | | | | | | | | | " | 24 6 5 0 | |
| | | | | | | | | | | | " | 29 4 15 0 | |
| | | | | | | | | | | | " | 2 18 0 | |
| Total | 623 | 38 15 8 | 2 17 5 | 2 50 2 | 2 21 11 2 | 112 | 38 6 11 | 0 4 0 | 5 0 6 | 33 10 5 | | £2 | 0 |
| | | £41 13 2 | | £41 13 2 | | | £38 10 11 | | | £38 10 11 | | | |

In practice, the subjoined is printed on the same paper as the above table, forming its lower part.

Dr

Cr.

| Total Amounts. | | Total Amounts. | |
|--|-------|----------------|-------|
| £ | s. d. | £ | s. d. |
| Balance brought from last Month's Account | 20 | 2 | 0 |
| Outwards paid | 23 | 10 | 5 |
| Inwards "to pay" | 4 | 0 | 0 |
| Excess Luggage | 2 | 0 | 0 |
| Cloak Room | 1 | 10 | 0 |
| Booking Fees | 8 | 9 | 0 |
| Parcels not delivered brought from last Month's account | | | |
| | | 63 | 11 5 |
| Outwards paid on | | | |
| Outwards Collection | | | |
| Inwards Delivery | | | |
| Parcels not delivered, carried forward to next Month's account | | | |
| Cash remitted during the Month | | | |
| Balance carried to next Month's account | | | |
| | | 63 | 11 5 |

The terms "collection" and "delivery" are applicable to the delivery agents' commission for collecting parcels to be conveyed by the railway, and for effecting the delivery of those parcels which may have arrived by it.

Excess Luggage is accounted for through the Parcels Abstract, although not entered in Way Bills. Cloak Room charges and Booking Fees are also debited through the same returns.

The Parcels Abstract account shown in these tables is explained on the next page.

The figures in the second and seventh columns of the upper division, or (as it is generally termed) body of the Abstract, represent in the one case the number of parcels forwarded, and in the other those received from the respective stations whose names are in position with them; and the amounts which are parallel thereto apply in like manner. The statement may, therefore, be considered to embrace the entire number of parcels conveyed between those points during the month, as well as the earnings and receipts and disbursements on account thereof. In the abstracts furnished by the several stations which are alluded to in the above, will be set forth the sums, &c., immediately relating to them, but in the opposite section; hence the entries standing on the first line of the outwards portion of the Woolaston abstract would be described in that of Chepstow as an inwards transaction, so that it is obvious that one station's account operates as a check upon that of the other, and discrepancies are perceptible at a glance upon comparison of the two. The lower or cash part of the abstract contains, on the debtor side, the total amounts of the "outwards paid" and "inwards to pay" columns, in addition to the receipts for excess luggage, booking fees, and debits brought forward from preceding accounts as enumerated; and on the credit side the total amount of the outwards "paid on" column, the cash remittances to the Audit Office, and other credits which are incidental to the parcels department. The two sides of the cash sections must correspond in the aggregate.

If a deficiency is discovered, the amount of it will comprise the balance. To render the example more intelligible, we will assume the total debits at £69 11s. 5d. and the credits at £68; the difference, therefore—viz., £1 11s. 5d.—would be treated as the "Balance carried forward to next month's (July) account," and in the latter it will be described as "Balance brought forward from last month's (June) return."

The same rule is observable in relation to "parcels not delivered:" hence the £2 6s., as per debit side of the above, should be transferred to the reverse (or "Cr.") division of the July abstract.

THE GOODS DEPARTMENT.

Goods are divided by railway companies into various classes, according to their value, the space they occupy, their liability to damage or breakage, and the conditions on which they are carried. For example:—

GOODS TABLE.

| Species of Goods. | If carried at Owner's risk. | If carried at Company's risk. | Species of Goods. | If carried at Owner's risk. | If carried at Company's risk. |
|-------------------|-----------------------------|-------------------------------|-------------------|-----------------------------|-------------------------------|
| | Class. | Class. | | Class. | Class. |
| Chromate Ore | M | 1st | Fire Irons | 3rd | 4th |
| Anchor | S | 1st | Furniture | 4th | 5th |
| Bark | 1st | 2nd | Flour | S | 1st |
| Cockles | 2nd | 3rd | | | |

In addition to the classification of goods, each office is supplied with a scale of charges, similar to the following, for each class to the respective stations on the same railway, and to those on foreign lines to which through bookings are authorised.

Rates of Charges from ————— Station, per ton.

| Distance. | To Stations. | Mineral. | | Special. | Tonnage Goods. | | | | | | | | | | Smalls. | Cattle. | | | | | | | |
|-----------|-------------------------|------------------|------------------|--------------|----------------|--------------|--------------|----------------|---------------|---------------|---------------|----------------|---------------|----------------|----------------|---------------|----------------|--------------|--------------|----------------|---------------|---------------|--------------|
| | | Owner's risk. | Compys. risk. | | Classes. | | | | | | | | | | | Truck. | Half Truck. | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | 1st. | 2nd. | 3rd. | 4th. | 5th. | Each | Truck. | Half Truck. | Truck. | Half Truck. | | | | | | | | | |
| | Paddington Salisbury | s. 6 5 | d. 5 2 | s. 7 6 | d. 8 1 | s. 8 8 | d. 9 5 | s. 10 20 | d. 23 0 | s. 4 23 | d. 28 0 | s. 4 40 | d. 0 30 | s. 0 35 | d. 50 48 | s. 0 68 | d. 4 4 | s. 1 1 | d. 5 6 | s. 82 46 | d. 0 28 | s. 40 0 | d. 0 0 |

The letter "M" denotes mineral, and the goods included in that class must be forwarded in quantities (according to gauge of line—i.e., broad or narrow gauge) varying from 4 to 6 tons and upwards at a time; and the letter "S" indicates that the articles to which it has reference are to be carried in quantities (according to gauge of line) varying from 1 to 4 tons and upwards at a time; and, as is the case with minerals, to be loaded and unloaded by or at the expense of the freighters. Goods which are included in the other classes are charged at the actual weight only when the amount of carriage exceeds the minimum charge, which varies from 4d. upwards. Those articles which are carried at the latter rate are called "smalls." Senders have to subscribe to a special agreement at the time of delivery of mineral and special class goods.

For all goods delivered for transit, a form—which is supplied by

the company—must be filled in by the sender, giving the name and address of sender, as well as of consignee, and a description of the articles. On the back of this document (which may be described as the Consignment Note) is generally published the company's regulations for carrying goods. The porter receiving the goods compares this note with the address on the article, enters the weight, and notes the condition on it; this done, the goods are deposited in a truck, and the note handed to the outwards clerk, who transfers the particulars to the Way Bill or invoice, adding charges, which he derives from the list of rates in conjunction with the classification; thus: supposing the package of fire-irons alluded to in the above form to be carried at the owner's risk, the rate would be 40s. per ton; five hundredweight would therefore be 10s., which, unless the carriage be prepaid, must be entered in the "To-pay" column of invoice. The invoice is copied either by press or hand, and then dispatched with the goods. One invoice may contain fifty or more entries, but they must all refer to goods for one station only.

No. 12.

CONSIGNMENT NOTE.

Yeovil Station, 10th June, 1861.

*To the**Railway Company:*

Receive the under-mentioned goods from Mr. Jones, of Yeovil, to be conveyed by the Railway Company as mentioned below, and on the conditions stated on the other side.

| From what Station. | To what Station. | Address of Consignee. | Species of Goods. | Mark or No. | Weight. | Remarks. |
|--------------------|------------------|---|--------------------------|-------------|---------|----------|
| Yeovil | Paddington | Mr. John Thomas, 33, Old Bond Street, London. | 1 Package of Fire-irons. | T | 0 5 0 0 | To pay. |
| | | Mrs. James, 4, Westbourne Place, Paddington. | 10 Sacks of Bark. | | 1 5 0 0 | Paid. |

(Signed)

JOHN JONES, Sender.

Invoiced by O. CHAMBERLAIN.

Loaded by W. DAVIES, in Truck 784.

The total amounts and total weights appearing on the several invoices must be transferred to the Totals Book, of which the Detail Sheet is a *fac-simile*. The Totals Book is divided so that a certain number of pages in successive order is devoted to the entries to each station.

From this book the monthly abstract is made up, to prepare for which we have to make an outwards and an inwards list (termed the Summary) enumerating in the former the various stations to which goods, &c., have been forwarded, and in the latter those from which goods have been received during the month, and entering against their respective names the total weights, numbers of live stock, and amounts of the detail sheets relating to them. That being done, the aggregate of such totals must be ascertained, and the total cash amount copied into the abstract, which is really the debit and credit account existing between the company and the superintendent of the station rendering it.

No matter how many goods clerks may be employed, one monthly form of return serves for each station, so that the inwards as well as the outwards clerk has to make preparation for, and to fill in, his portion of it. Except as relates to the Totals Book, Abstract and Detail Sheets, the duties of the inwards and those of the outwards clerks differ materially; a few explanatory remarks of some of those referring to the former may therefore be necessary.

Invoices must invariably accompany the goods to the inwards station. The contents should be as enumerated in the observations on outwards consignments. When the goods vans arrive, the head guard delivers to a porter or clerk the invoices for goods entered for that station, and the party receiving them numbers them progressively, and registers the heading of same (*i. e.*, the name of outwards station) and the total weight and amount in a book kept for that purpose, termed the Register of Invoice Book. The goods are then unloaded, the foreman porter being engaged during such time in checking the addresses with the invoice, and noting the condition of each article. If goods are not to hand in due course, or are received without invoice, the outwards station is immediately advised of it. As each invoice is finished with by the porter, he attaches his signature to it, and delivers it to the inwards clerk, who works out the charges to ascertain if correct or otherwise, and makes what emendations as to under or over-charges may be requisite. That done, he transcribes the total weight and amount of each invoice to the Totals Book. It is usual at the large stations for porters to be employed in the delivery of goods; hence, as well as in the Delivery Book, in which is obtained signatures for the goods from the public, the names of consignees and

amounts paid by each must be entered in the "Porters' Settlement to him by the porter who effected the delivery of the goods; such

STATEMENT OF INVOICE WHEN DISPATCHED

June 10th, 1861. 5 p.m. Train. Progressive No. .

| Delivery Bk. | Mark & No. of Truck. | | No. of Con- sign. Note. | Sender. | Consignee. | Address. | No. of Arls. | Description of Goods. | Mark or No. | Weight. | | | |
|--------------|----------------------|------|----------------------------|----------|------------|--|--------------|--------------------------|----------------|---------|----|----|-----|
| | Owner's Initial. | No. | | | | | | | | Carted. | | | |
| | W. | 784 | 12 | J. Jones | Thomas | 33, Old Broad- street | 1 | Pckg. Fire Irons | T | t. | c. | q. | lb. |
| | | | | " | James | 4, Westbourne- place, Pad- dington | 10 | Sks. Bark | | 0 | 5 | 0 | 0 |
| | B & E | 69 | 13 | Robson | Williams | 30, Strand | 6 | Anchors | W/G | 2 | 0 | 0 | 0 |
| | S. W. | 1827 | 14 | Roberts | Graham | 1, Botolph-lane | 30 | Sks. Flour | | | | | |
| | | | 15 | Smith | Johnson | 6, Harrow-road, Paddington | | Ore | | | | | |
| | | | | | | | 67 | | | | | | |
| | | | | | | | | | | 3 | 10 | 0 | 0 |

Goods checked by , Porter.

Charges examined by , Clerk.

Folio of Totals Book, .

Sometimes goods are forwarded under mark, instead of being column of invoice headed "Mark or No."

The next page contains a specimen of the Invoice after being

Book," and the several amounts inserted therein must be paid over amounts are afterwards transferred to the Cash Book.

FROM THE OUTWARDS STATION.

Invoice No. 1. From *Yeovil* to *Paddington*.

| Weight. | | | | | | Rate. | Rail-way Charge. | Paid On. | Delivery. | Paid. | To Pay. | Under Charge. | Over Charge. | | |
|-------------|----|----|---------|----|----|-------|------------------|----------|-----------|-------|---------|---------------|--------------|----|----|
| Not Carted. | | | Mineral | | | | | | | | | | | | |
| t. | c. | q. | lb. | t. | c. | q. | £ | s. | d. | £ | s. | d. | £ | s. | d. |
| | | | | | | 40/ | 0 | 12 | 0 | | | | | | |
| | | | | | | 23/4 | 1 | 9 | 2 | | | | | | |
| | | | | | | 23/4 | 2 | 9 | 6 | | | | | | |
| 6 | 5 | 0 | 0 | | | 9/10 | 2 | 19 | 0 | 0 | 10 | 0 | 3 | 9 | 0 |
| | | | | | | 7/8 | 3 | 16 | 8 | 0 | 5 | 0 | 4 | 1 | 8 |
| | | | | 10 | 0 | 0 | | | | | | | | | |
| 6 | 5 | 0 | 0 | 10 | 0 | 0 | 11 | 6 | 4 | 0 | 5 | 0 | 4 | 18 | 2 |

fully addressed, and in such cases the mark is described in the checked by the porter and clerk at the inwards station.

STATEMENT OF INVOICE AFTER BEING CHECKED BY

June 10th, 1861. 5 p.m. Train. Progressive No. 16.

| Delivery Bk. | Mark & No. of Truck | | No. of Con-sigt. Note. | Sender. | Consignee. | Address. | No. of Arils. | Description of Goods. | Mark. | Weight. | | | |
|--------------|---------------------|------|------------------------|----------|------------|----------------------------------|---------------|-----------------------|-------|-----------|-----------|-----------|------------|
| | Owner's Initial. | No. | | | | | | | | Carted. | | | |
| | | | | | | | | | | <i>l.</i> | <i>c.</i> | <i>q.</i> | <i>lb.</i> |
| 96 | W. | 784 | 12 | J. Jones | Thomas | 33, Old Broad-street | 1 | Pkg. Fire | T | 0 | 5 | 0 | 0 |
| | | | | " | James | 4, Westbourne-place, Pad-dington | 10 | Sks. Bark | | 1 | 5 | 0 | 0 |
| 151 | | | 13 | Robson | Williams | 36, Strand | 6 | 3 Anchors | W/6 | 2 | 0 | 0 | 0 |
| | B & E | 69 | 14 | Roberts | Graham | 1, Botolph-lane | 50 | Sks. Flour | | | | | |
| | S. W. | 1827 | 15 | Smith | Johnson | 6, Harrow-road, Paddington | | Ore | | | | | |
| | | | | | | | 67 | | | 3 | 10 | 0 | 0 |

Goods checked by GEORGE HAINS, *Porter*.Charges examined by FRANCIS JOHNS, *Clerk*.

Folio of Totals Book, 42.

The "ticks" placed against the Truck Numbers are those of the of Articles are introduced by the checker as the goods are discharged inwards clerk after satisfying himself as to the accuracy or

The corrections, denominated Under and Over Charges, are also charge to the proper amount before quoting for payment to Irons should be but 10s.; the over charge is 2s., which will reduce

The numbers with the prefix, as P. S. and L. B., are the folios . After examination by the clerk, and the transfer of dates, invoices are posted in successive order in the Skeleton Guard

The charges on goods that are not committed to the Porter in the Cash Book, together with the progressive number of invoice,

PORTER AND CLERK AT THE INWARDS STATION.

Invoice No. 1. From Yeovil to Paddington.

| Weight. | | | | | | Rate. | Railway Charge | Paid On. | Delivery. | Paid. | To Pay. | Under Charge | Over Charge | | | | | | | | | |
|-------------|----|----|---------|----|----|-------|----------------|----------|-----------|-------|---------|--------------|-------------|----|----|---|----|----|---|---|----|---|
| Not Carted. | | | Mineral | | | | | | | | | | | | | | | | | | | |
| t. | c. | q. | lb. | t. | c. | q. | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. | | | | |
| | | | | | | | 40/ | ✓ | 0 | 12 | 0 | | | 0 | 12 | | | 0 | 2 | 0 | | |
| | | | | | | | 23/4 | 1 | 9 | 2 | | | ✓ | 1 | 9 | 2 | | | | | | |
| | | | | | | | 23/4 | 2 | 9 | 6 | | | ✓ | 2 | 9 | 6 | | | 0 | 2 | 10 | |
| 6 | 5 | 0 | 0 | | | | 9/10 | 2 | 19 | 0 | | | 0 | 10 | 0 | 3 | 9 | 0 | | | | |
| | | | | 10 | 0 | 0 | 7/8 | 3 | 16 | 8 | 0 | 5 | 0 | | | | | | | | | |
| 6 | 5 | 0 | 0 | 10 | 0 | 0 | | 11 | 6 | 4 | 0 | 5 | 0 | 0 | 10 | 0 | 4 | 18 | 2 | 7 | 3 | 2 |
| | | | | | | | | | | | | | | | | | | | 0 | 2 | 6 | |
| | | | | | | | | | | | | | | | | | | | 0 | 4 | 10 | |

yard porter, in proof of their arrival; those against the Number from the trucks; and those opposite the Charges are made by the otherwise of the sums entered.

made by the latter, who must increase or reduce the original consignee; as for instance: the correct charge on Thomas's Fire the original charge to 10s.

of the Porters' Settlement and Ledger Books.

numbers, progressive numbers, and totals to the Totals Book, the Books.

for delivery must not appear in the Porters' Settlement Book, but the letters C. B. and folio of Cash Book denoting the fact.

REGISTER OF INVOICE BOOK.

| Date. | Train. | Invoice. | | Name of Outwards Station. | Weight. | | | | | | Live Stock, Number of. | Amount to Pay. | | | Under Charge. | Over Charge. |
|------------------|--------|----------|-------------------------|---------------------------|---------|----|----------------|---|---------------|----|------------------------|----------------|----|----|---------------|--------------|
| | | No. | Pro- gressive No. | | Carted. | | Not Carted. | | Mine- ral. | | | £ | s. | d. | | |
| 1861. June 10 | 5p.m. | 1 | 16 | Yeovil | £ | c. | q. | £ | c. | q. | £ | c. | q. | | | |
| | " | 3 | 17 | Banbury | 3 | 10 | 0 | 6 | 5 | 0 | 10 | 0 | 0 | | | |
| " 11 | " | 7 | 18 | Bath | 0 | 15 | 0 | 5 | 0 | 0 | | | | | | |
| | | | | | | | | | | | | £ | s. | d. | | |
| | | | | | | | | | | | | 7 | 3 | 2 | 2/6 | 4/10 |
| | | | | | | | | | | | | 6 | 0 | 0 | | |
| | | | | | | | | | | | | 0 | 11 | 0 | | |

The number of the invoice is the one originally entered by the clerk at the outwards station, and is, in fact, a progressive number, but is merely described by the monosyllable to distinguish it from that subsequently made, and which is comprehensive of a wider signification. It (the former number) is inserted for the guidance of the inwards clerk, whose duty it is, if the numbers do not run in regular order, to apply to the outwards station for those which may be wanting. The "Progressive Numbers" should commence at 1 with the first invoice received on the first of each month, and are, as previously observed, inserted by the inwards clerk, and must appear in the order in which they arrive, no matter from what station they come. The weights and amounts of the respective invoices must be entered in this book, and totals.

Folio 35.

PORTERS' SETTLEMENT BOOK.

| Date. | Pro- gressive No. | No. of Delivery Book. | Consignee. | Amount. | | | Remarks. |
|------------------|-------------------------|-----------------------------|------------|---------|----|----|----------|
| 1861. June 10 | 16 | 96 | Thomas | £ | s. | d. | |
| | " | 161 | Williams | 0 | 10 | 0 | |
| | | | | 2 | 6 | 8 | |

When the items in the Delivery Book have been transcribed to the Porters' Settlement Book, the names and amounts must be compared with corresponding entries in invoice, and the letters P. S. and the folio of the Porters' Settlement Book inserted against those in the latter.

On those railways where the Porters' Settlement Books are not used, the various items embraced in the several invoices are copied *in extenso* into a book termed the Detail Book.

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GOODS CASH ABSTRACT. **Paddington Station. Month ending June 30th, 1860.**

| Railways to or from which the Goods are forwarded or received. | Outwards. | | | | | Inwards. | | | | | List of Amounts of Ledger Accounts. | |
|--|-----------------|----------|-----------|---------|---------|-----------------|----------|-----------|---------|---------|-------------------------------------|----------------|
| | Railway Charge. | Paid on. | Delivery. | Paid. | To Pay. | Railway Charge. | Paid on. | Delivery. | Paid. | To Pay. | Over Charge. | Names. |
| | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | Amounts. |
| Great Western | 100 0 0 | 0 9 0 | 0 | 50 0 0 | 109 0 0 | 7 4 0 | 0 0 0 | 0 10 0 | 8 0 16 | 5 0 31 | 4 10 | Johnson 20 6 7 |
| South Wales | 76 0 0 | 0 | 0 | 50 0 0 | 26 0 0 | 0 24 5 | 10 | 0 | 6 0 218 | 5 10 | 0 | Wood 4 8 0 |
| West Midland | 58 6 0 | 0 | 0 | 0 | 60 6 0 | 0 | 0 | 0 | 0 | 0 | 0 | Samuels 17 0 0 |
| Valle of Neath | | 2 0 0 | 0 | 0 | 10 0 0 | 0 | 0 | 0 | 10 0 0 | 0 | 0 | Rogers 7 5 5 |
| | 224 6 0 | 1 0 0 | 2 0 0 | 0 50 0 | 0 195 6 | 0 81 13 | 2 0 5 | 0 10 0 | 22 8 2 | 2 60 0 | 4 10 | 49 0 0 |

| Dr. | | £345 6 0 | | £82 8 2 | | £82 8 2 | |
|-----|---|----------|----|---------|----|---------------------------------------|-----|
| To | Balance brought forward from last Month | £ | s. | d. | By | Cash remitted during the Month | CR. |
| | Warehouse account | 5 | 0 | 0 | | Outwards paid on | |
| | Goods not to hand | 0 | 0 | 0 | | Inwards delivery | |
| | Outwards paid | 0 | 5 | 0 | | Agent's commission | |
| | Inwards to pay | 50 | 0 | 0 | | Overcharges | |
| | Undercharges | 60 | 0 | 0 | | Ledger accounts | |
| | Warehouse rent | 0 | 8 | 6 | | Warehouse accounts | |
| | Demurrage | 0 | 9 | 0 | | Goods not to hand | |
| | Wharfage | 0 | 6 | 0 | | Balance carried forward to next month | |
| | Sundries, viz. | 0 | 0 | 0 | | | |
| | | 124 | 8 | 6 | | | |
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The upper division of the Goods Abstract consists of the totals of the respective summaries for the several railways over which goods have been conveyed during the month to or from the station rendering it. The "Dr." statement of the under portion includes the totals of the "Outwards Paid," the "Inwards To-pay," and "Under charge" columns; also warehouse, demurrage, and wharfage dues, and contains charges brought forward from the previous month's account, and which appeared in that in the opposite or credit side, as, for instance, the "Balance brought forward from last month," "Goods not to hand," "Warehouse Accounts."

The items constituting the credits are composed of the totals of the "Outwards Paid-on," "Inwards Delivery," "Over charge," "Ledger Account," and "Cash Remittance" columns; likewise certain disbursements which are specified in it, as well as charges on goods which have miscarried, and come under the denomination of "Goods not to hand," and the amount of difference between the "Dr." and "Cr." sides, which is introduced to balance the two sections.

The sums which occupy the three concluding lines of the "Cr." part must, as they represent the debits against the station, be transcribed to the opposite division of the succeeding month's abstract.

In addition to the Abstract, "Detail Sheets" and summaries, as in the outwards department, have to be submitted to the Audit Office. These accounts embrace entire copies of the Totals Books for the month. The inwards and outwards entries have to be kept distinct from each other, and a separate sheet used for the totals to or from each station.

GOODS DETAIL SHEET. (INWARDS.)

Detail of Total Weights, Numbers of Live Stock, and Amounts of Invoices received at Paddington from Yeovil Station, for month ending June 30th, 1861.

| Invoice. | Date. | No. | Weight of Goods. | | | | Live Stock. | | | | | Paid on | Delivery. | Paid. | To pay. | Under Charge. | Over Charge. |
|----------|---------|-----|------------------|--------------|----------|----------|-------------|---------|---------|-------|--------|----------|-----------|----------|----------|---------------|--------------|
| | | | Carted. | Not Carted. | Mineral. | Fat | Lean | Beasts. | Calves. | Pigs. | Sheep. | | | | | | |
| | | | t. c. q. lb. | t. c. q. lb. | t. c. q. | t. c. q. | | | | | | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| | June 10 | 1 | 310 0 0 | 6 5 0 | 0 10 0 | 0 | 12 | | | | | 11 6 4 | 0 5 0 | 4 18 2 | 7 8 2 | 0 2 6 | 0 4 10 |
| | " 18 | 2 | | | | | | | | | | 4 0 0 | | 4 0 0 | | | |
| | " 21 | 3 | 0 15 0 | 0 0 | 4 0 0 | 0 | | | | | | 0 10 0 | | 0 4 0 | 0 6 0 | 0 1 0 | |
| | " 30 | 4 | 8 0 0 | 0 0 | | 5 5 0 | | | | | | 15 0 0 | | 0 4 0 | 15 0 0 | | |
| | | | 12 5 0 | 0 10 5 | 0 0 15 | 5 0 12 | | | | | | 30 16 4 | 0 5 0 | 0 10 0 | 9 2 2 | 0 2 0 | 0 4 10 |

GOODS SUMMARY. (INWARDS.)

Amounts, Weights of Goods, and numbers of Live Stock received at Paddington Station from stations on the Great Western Railway, for month ending June 30th, 1861.

| From. | Weight of Goods. | | | | Live Stock. | | | | | Railway Charge. | Paid on | Delivery. | Paid. | To pay. | Under Charge. | Over Charge. |
|--------------|------------------|--------------|----------|----------|-------------|---------|---------|-------|--------|-----------------|----------|-----------|----------|----------|---------------|--------------|
| | Carted. | Not Carted. | Mineral. | Fat | Lean | Beasts. | Calves. | Pigs. | Sheep. | | | | | | | |
| | t. c. q. lb. | t. c. q. lb. | t. c. q. | t. c. q. | | | | | | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| Yeovil..... | 12 5 0 | 0 10 5 | 0 0 15 | 5 0 | 12 | | | | | 30 16 4 | 0 5 0 | 0 10 0 | 9 2 2 | 9 2 0 | 0 3 6 | 0 4 10 |
| Bath..... | 18 0 0 | 0 0 | | | | | | | | 6 0 0 | | | | 6 0 0 | | |
| Swindon..... | 0 15 0 | 0 0 | | | | 16 | | | | 7 6 0 | | | 7 6 0 | | | |
| Chippenham | | 14 0 0 | | | | | | | | 8 5 0 | | | | 3 5 0 | 0 5 0 | |
| | 13 0 0 | 0 42 5 | 0 0 15 | 5 0 | 12 | 16 | | 4 | | 47 7 4 | 0 5 0 | 0 10 0 | 0 16 8 | 2 31 14 | 2 0 8 | 0 4 10 |

£48 2 4

The aggregate of the totals of the three first cash columns must agree with that of the "Paid" and "To pay."

CASH BOOK.

Folio 6.

Dr.

| Date. 1861. | On Account of. | No. of Porters Settlement and other Books. | Inwards to pay. | | | Outwards paid. | | | Sundries. | | |
|----------------|-------------------------------|--|---------------------|--------------------|--|---------------------|--------------------|--|-----------|--------|--|
| | | | Actual Receipts. | Ledger Amounts. | | Actual Receipts. | Ledger Amounts. | | | | |
| | | | £ s. d. | £ s. d. | | £ s. d. | £ s. d. | | £ s. d. | | |
| June 1 | To P. S. Book | 1 | 4 0 0 | | | 1 0 0 | | | | | |
| " 2 | " Williams, Newtown | 12 | | 16 4 11 | | | | | | | |
| " " | " Johnson | | | 2 4 0 | | | 2 4 0 | | | | |
| " " | " Wood | 3 | | | | | | | | | |
| " " | " James, Bath | 4 | | | | 5 0 0 | | | | | |
| " " | " Jones, Salisbury | 9 | | | | 2 4 0 | | | | | |
| " 3 | " Grenson, Neath | 2 | | | | 16 2 0 | | | | | |
| " 7 | " P. S. Book | 9 | 9 0 0 | | | | | | | | |
| " " | " Ward, Worcester | 19 | | | | 8 0 0 | | | | | |
| " 10 | " P. S. Book | 35 | 2 16 8 | | | | | | | | |
| " 11 | " Johnson | 16 | | 4 1 8 | | | | | | | |
| " " | " Graham | 16 | 0 2 6 | | | | | | | | |
| " " | " Samuels | | | 6 0 0 | | | | | | | |
| " 14 | " Reed (Warehouse Book) | | | | | | | | | 3 13 8 | |
| " 18 | " P. S. Book | 24 | 4 0 0 | | | | | | | | |
| " " | " Wood (Warehouse Book) | | | | | | | | | 1 5 7 | |
| " 30 | " P. S. Book | 26 | 7 4 3 | | | | | | | | |
| " " | " Samuel, Cheltenham | 8 | | | | | 11 0 0 | | | | |
| " " | " Davies, Cardiff | | | | | 14 7 | | | | | |
| " " | " Rogers | | | | | | 7 5 5 | | | | |
| " " | " P. S. Book | 26 | 4 6 0 | | | | | | | | |
| " " | " James, Chepstow | | | | | 1 10 0 | | | | | |
| " " | " George (Warehouse Book) | | | | | | | | | 3 0 9 | |
| " " | " Demurrage | | | | | | | | | 0 9 0 | |
| " " | " Wharfage | | | | | | | | | 0 6 0 | |
| " " | " Under charges | | | | | | | | | 0 8 6 | |
| " " | " Goods not to hand | | | | | | | | | 0 5 0 | |
| " " | " Balance due from last Month | | | | | | | | | 5 0 0 | |
| | | | 31 9 5 | 28 10 7 | | 29 10 7 | 20 9 5 | | 14 8 6 | | |

£124 8 6

Railway Companies open "ledger" or "personal accounts" composing them have to be rendered with the other monthly cash account of the Goods Abstract. It is the practice to enter goods are booked, against the outwards "actual" receipts and ledger accounts, the names of the parties to be debited with them

CASH BOOK.

Cr.

| Date. 1861. | Consignees, &c. | Station. | No. of Invoice. | Paid on. | | | Cash remitted to Audit Office. | | | Sundries. | | |
|----------------|---|------------|-----------------|----------|----|----|-----------------------------------|----|----|-----------|----|----|
| | | | | £ | s. | d. | £ | s. | d. | £ | s. | d. |
| June 1 | By Remittance to Audit Office | | | | | | 5 | 0 | 0 | | | |
| " 2 | Jacks " | Salisbury | 1 | 1 | 0 | 0 | 6 | 4 | 0 | | | |
| " 3 | Williamson | Peterstone | 5 | 2 | 2 | 0 | | | | | | |
| | By Remittance to Audit Office | | | | | | 14 | 0 | 0 | | | |
| " 7 | Mortimer | Gascombe | 3 | 2 | 0 | 0 | | | | | | |
| | By Remittance to Audit Office | | | | | | 10 | 0 | 0 | | | |
| " 10 | Clark " | Gloucester | | | | | 2 | 16 | 8 | | | |
| " 11 | Agent's Commission | | 4 | 0 | 2 | 6 | | | | 3 | 13 | 8 |
| " 14 | Swan | Cheltenham | 7 | 1 | 15 | 6 | | | | | | |
| " 18 | Evans | Johnston | 10 | 2 | 0 | 0 | | | | | | |
| | By Remittance to Audit Office | | | | | | 1 | 5 | 7 | | | |
| | " Agent's Commission | | | | | | | | | 0 | 4 | 6 |
| " 30 | Remittance to Audit Office | | | | | | 10 | 13 | 9 | | | |
| | " Agent's Commission | | | | | | | | | 3 | 1 | 10 |
| | " Inwards Delivery | | | | | | | | | 0 | 10 | 0 |
| | " Overcharges | | | | | | | | | 2 | 4 | 10 |
| | " Ledger Accounts | | | | | | | | | 49 | 0 | 0 |
| | " Warehouse Accounts | | | | | | | | | 0 | 14 | 0 |
| | " Goods not to hand | | | | | | | | | 1 | 0 | 0 |
| | " Balance carried forward to next Month's account | | | | | | | | | 4 | 19 | 8 |
| | | | | 9 | 0 | 0 | 50 | 0 | 0 | 65 | 8 | 6 |

£124 8 6

with some of their freighters, and statements of the various items papers, and the amount of the same taken credit for through the the names of consignees, and those of the stations to which the disbursements; but in the case of amounts which are placed to must be introduced instead.

SIGNALS.

For the promotion of the safe and effectual working of the trains, there are certain Signals in use, which are under the immediate control of the switchmen, but with which all railway officials are expected to be conversant. The recognised colours are red, green, and white; red denoting "danger," which renders imperative the stoppage of a train.

Green denotes "caution," or to proceed slowly.

White denotes "all right," by which is to be understood that the line is clear, and consequently that there is nothing to impede the free progress of the train.

The switchmen and guards are provided with "bull's-eye" hand-lamps, which are so constructed as to enable them to reverse the light, as circumstances may require, to either colour.

These lamps are generally used in cases of shunting in the station yards. The respective stations have also their mast signals, near the summit of which are affixed large signal lamps, by which the engine drivers are guided in approaching a station as well as in the progress of their journey. These are night signals, and are in general use; but the day signals are not so, those of a certain kind being peculiar to the broad gauge, and others to the narrow gauge.

On the broad gauge are used cross-bars, discs, and fan boards.

The cross-bars are shown in figures 4, 5, and 6, on the opposite page; the disc in figure 2; the fan board in figure 1.

The disc stands on the mast above the cross-bar, and is only observable when the cross-bar is turned off the line.

Fan boards show a green colour on one side, and red on the other, and are used in conjunction with the mast signal.

The semaphore signal (fig. 3) is almost universally adopted on the narrow gauge lines.

It consists of a pole, near the top of which are two strips of wood, or movable "arms," the positions of which are regulated by a "switch" or lever.

The "all right" signal is indicated by both arms remaining within the case. "Caution" is given by the raising of one of the arms to an angle of 45 degrees; and "danger" by raising one or both arms to the horizontal position.

Besides these, red and white flags are admitted signals. The violent waving of any kind of light is also regarded as a danger signal, and man himself, by assuming attitudes, becomes a signal. The full extension of both the arms above the head is significant

of danger, whilst one only, held in that position, is expressive of caution; and "all right" is shown by holding out one of the arms horizontally.

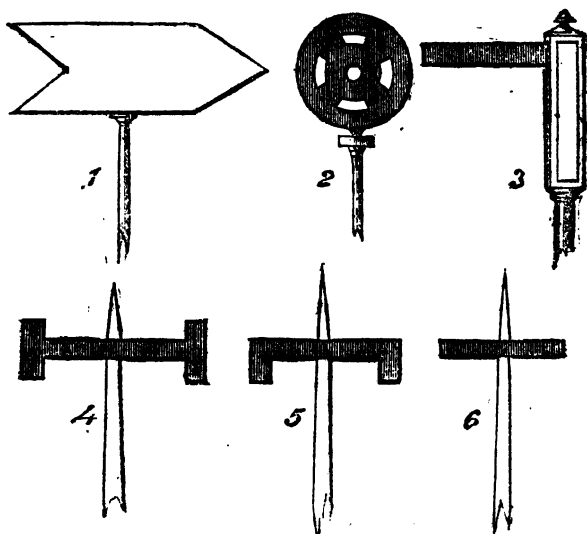


TABLE SHOWING THE RATE PER

| Per Ton. | Per Cwt. | Per Ton. | Per Cwt. | Per Ton. | Per Cwt. | Per Ton. | Per Cwt. | Per Ton. | Per Cwt. | Per Ton. | Per Cwt. | Per Ton. | Per Cwt. | Per Ton. | Per Cwt. | Per Ton. | Pt Cw |
|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|----------|
| s. d. s. | d. s. | d. s. | d. s. | d. s. | d. s. | d. s. | d. s. | d. s. | d. s. | d. s. | d. s. | d. s. | d. s. | d. s. | d. s. | d. s. | |
| 0 50 | 0 13 | 9 0 | 8 27 | 1 1 | 4 40 | 5 2 | 0 53 | 9 2 | 8 67 | 1 3 | 4 80 | 5 4 | 0 93 | 9 4 | | | |
| 0 100 | 0 14 | 2 0 | 8 27 | 6 1 | 4 40 | 10 2 | 0 54 | 2 2 | 8 67 | 6 3 | 4 80 | 10 4 | 0 94 | 2 4 | | | |
| 1 30 | 0 14 | 7 0 | 8 27 | 11 1 | 4 41 | 3 2 | 0 54 | 7 2 | 8 67 | 11 3 | 4 81 | 3 4 | 0 94 | 7 4 | | | |
| 1 80 | 1 15 | 0 0 | 9 28 | 4 1 | 5 41 | 8 2 | 1 55 | 0 2 | 9 68 | 4 3 | 5 81 | 8 4 | 1 95 | 0 4 | | | |
| 2 10 | 1 15 | 5 0 | 9 28 | 9 1 | 5 42 | 1 2 | 1 55 | 5 2 | 9 68 | 9 3 | 5 82 | 1 4 | 1 95 | 5 4 | | | |
| 2 60 | 1 15 | 10 0 | 9 29 | 2 1 | 5 42 | 6 2 | 1 55 | 10 2 | 9 69 | 2 3 | 5 82 | 6 4 | 1 95 | 10 4 | | | |
| 2 110 | 1 16 | 3 0 | 9 29 | 7 1 | 5 43 | 11 2 | 1 56 | 3 2 | 9 69 | 7 3 | 5 82 | 11 4 | 1 96 | 3 4 | | | |
| 3 40 | 2 16 | 8 0 | 10 30 | 0 1 | 6 43 | 4 2 | 2 56 | 8 2 | 10 70 | 0 3 | 6 83 | 4 4 | 2 96 | 8 4 | 1 | | |
| 3 90 | 2 17 | 1 0 | 10 30 | 5 1 | 6 43 | 9 2 | 2 57 | 1 2 | 10 70 | 5 3 | 6 83 | 9 4 | 2 97 | 1 4 | 1 | | |
| 4 20 | 2 17 | 6 0 | 10 30 | 10 1 | 6 44 | 2 2 | 2 57 | 6 2 | 10 70 | 10 3 | 6 84 | 2 4 | 2 97 | 6 4 | 1 | | |
| 4 70 | 2 17 | 11 0 | 10 31 | 3 1 | 6 44 | 7 2 | 2 57 | 11 2 | 10 71 | 3 3 | 6 84 | 7 4 | 2 97 | 11 4 | 1 | | |
| 5 00 | 3 18 | 4 0 | 11 31 | 8 1 | 7 45 | 0 2 | 3 58 | 4 2 | 11 71 | 8 3 | 7 85 | 0 4 | 3 98 | 4 4 | 1 | | |
| 5 50 | 3 18 | 9 0 | 11 32 | 1 1 | 7 45 | 5 2 | 3 58 | 9 2 | 11 72 | 1 3 | 7 85 | 5 4 | 3 98 | 9 4 | | | |
| 5 100 | 3 19 | 2 0 | 11 32 | 6 1 | 7 45 | 10 2 | 3 59 | 2 2 | 11 72 | 6 3 | 7 85 | 10 4 | 3 99 | 2 4 | | | |
| 6 30 | 3 19 | 7 0 | 11 32 | 11 1 | 7 46 | 3 2 | 3 59 | 7 2 | 11 72 | 11 3 | 7 86 | 3 4 | 3 99 | 7 4 | | | |
| 6 80 | 4 20 | 0 1 | 0 33 | 4 1 | 8 46 | 8 2 | 4 60 | 0 3 | 0 73 | 4 3 | 8 86 | 8 4 | 4 100 | 0 5 | | | |
| 7 10 | 4 20 | 5 1 | 0 33 | 9 1 | 8 47 | 1 2 | 4 60 | 5 3 | 0 73 | 9 3 | 8 87 | 1 4 | 4 100 | 5 5 | | | |
| 7 60 | 4 20 | 10 1 | 0 34 | 2 1 | 8 47 | 6 2 | 4 60 | 10 3 | 0 74 | 2 3 | 8 87 | 6 4 | 4 100 | 10 5 | | | |
| 7 110 | 4 21 | 3 1 | 0 34 | 7 1 | 8 47 | 11 2 | 4 61 | 3 3 | 0 74 | 7 3 | 8 87 | 11 4 | 4 101 | 3 5 | | | |
| 8 40 | 5 21 | 8 1 | 1 35 | 0 1 | 9 48 | 4 2 | 5 61 | 8 3 | 1 75 | 0 3 | 9 88 | 4 4 | 5 101 | 8 5 | | | |
| 8 90 | 5 22 | 1 1 | 1 35 | 5 1 | 9 48 | 9 2 | 5 62 | 1 3 | 1 75 | 5 3 | 9 88 | 9 4 | 5 102 | 1 5 | | | |
| 9 20 | 5 22 | 6 1 | 1 35 | 10 1 | 9 49 | 2 2 | 5 62 | 6 3 | 1 75 | 10 3 | 9 89 | 2 4 | 5 102 | 6 5 | | | |
| 9 70 | 5 22 | 11 1 | 1 36 | 3 1 | 9 49 | 7 2 | 5 62 | 11 3 | 1 76 | 3 3 | 9 89 | 7 4 | 5 102 | 11 5 | | | |
| 10 00 | 6 23 | 4 1 | 2 36 | 8 1 | 10 50 | 0 2 | 6 63 | 4 3 | 2 76 | 8 3 | 10 90 | 0 4 | 6 103 | 4 5 | | | |
| 10 50 | 6 23 | 9 1 | 2 37 | 1 1 | 10 50 | 5 2 | 6 63 | 9 3 | 2 77 | 1 3 | 10 90 | 5 4 | 6 103 | 9 5 | | | |
| 10 100 | 6 24 | 2 1 | 2 37 | 6 1 | 10 50 | 10 2 | 6 64 | 2 3 | 2 77 | 6 3 | 10 90 | 10 4 | 6 104 | 2 5 | | | |
| 11 30 | 6 24 | 7 1 | 2 37 | 11 1 | 10 51 | 3 2 | 6 64 | 7 3 | 2 77 | 11 3 | 10 91 | 3 4 | 6 104 | 7 5 | | | |
| 11 80 | 7 25 | 0 1 | 3 38 | 4 1 | 11 51 | 8 2 | 7 65 | 0 3 | 3 78 | 4 3 | 11 91 | 8 4 | 7 105 | 0 5 | | | |
| 12 10 | 7 25 | 5 1 | 3 38 | 9 1 | 11 52 | 1 2 | 7 65 | 5 3 | 3 78 | 9 3 | 11 92 | 1 4 | 7 105 | 5 5 | | | |
| 12 60 | 7 25 | 10 1 | 3 39 | 2 1 | 11 52 | 6 2 | 7 65 | 10 3 | 3 79 | 2 3 | 11 92 | 6 4 | 7 105 | 10 5 | | | |
| 13 110 | 7 26 | 3 1 | 3 39 | 7 1 | 11 52 | 11 2 | 7 66 | 3 3 | 3 79 | 7 3 | 11 92 | 11 4 | 7 106 | 3 5 | | | |
| 13 40 | 8 26 | 8 1 | 4 40 | 0 2 | 0 53 | 4 2 | 8 68 | 8 3 | 4 80 | 0 4 | 0 93 | 4 4 | 8 106 | 8 5 | | | |

CWT. AT A GIVEN RATE PER TON.

| Per Ton. | Per Cwt. | Per Ton. | Per Cwt. | Per Ton. | Per Cwt. | Per Ton. | Per Cwt. | Per Ton. | Per Cwt. | Per Ton. | Per Cwt. | Per Ton. | Per Cwt. | Per Ton. | Per Cwt. | Per Ton. | Per Cwt. | | | |
|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-----|------|--------|
| s. d. | s. d. | s. d. | s. d. | s. d. | s. d. | s. d. | s. d. | s. d. | s. d. | s. d. | s. d. | s. d. | s. d. | s. d. | s. d. | s. d. | s. d. | | | |
| 107 | 1 5 | 4 1/2 | 120 | 5 6 | 0 1/2 | 123 | 9 6 | 8 1/2 | 147 | 1 7 | 4 1/2 | 160 | 5 8 | 0 1/2 | 173 | 9 8 | 8 1/2 | 187 | 1 9 | 4 1/2 |
| 107 | 6 5 | 4 1/2 | 120 | 10 6 | 0 1/2 | 124 | 2 6 | 8 1/2 | 147 | 6 7 | 4 1/2 | 160 | 10 8 | 0 1/2 | 174 | 2 8 | 8 1/2 | 187 | 6 9 | 4 1/2 |
| 107 | 11 5 | 4 1/2 | 121 | 3 6 | 0 1/2 | 124 | 7 6 | 8 1/2 | 147 | 11 7 | 4 1/2 | 161 | 3 8 | 0 1/2 | 174 | 7 8 | 8 1/2 | 187 | 11 9 | 4 1/2 |
| 108 | 4 5 | 5 | 121 | 8 6 | 1 | 125 | 0 6 | 9 | 148 | 4 7 | 5 | 161 | 8 8 | 1 | 175 | 0 8 | 9 | 188 | 4 9 | 5 |
| 108 | 9 5 | 5 1/2 | 122 | 1 6 | 1 1/2 | 125 | 5 6 | 9 1/2 | 148 | 9 7 | 5 1/2 | 162 | 1 8 | 1 1/2 | 175 | 5 8 | 9 1/2 | 188 | 9 9 | 5 1/2 |
| 109 | 2 5 | 5 1/2 | 122 | 6 6 | 1 1/2 | 125 | 10 6 | 9 1/2 | 149 | 2 7 | 5 1/2 | 162 | 6 8 | 1 1/2 | 175 | 10 8 | 9 1/2 | 189 | 2 9 | 5 1/2 |
| 109 | 7 5 | 5 1/2 | 122 | 11 6 | 1 1/2 | 126 | 3 6 | 9 1/2 | 149 | 7 7 | 5 1/2 | 162 | 11 8 | 1 1/2 | 176 | 3 8 | 9 1/2 | 189 | 7 9 | 5 1/2 |
| 110 | 0 5 | 6 | 123 | 4 6 | 2 | 126 | 8 6 | 10 | 150 | 0 7 | 6 | 163 | 4 8 | 2 | 176 | 8 8 | 10 | 190 | 0 9 | 6 |
| 110 | 5 5 | 6 1/2 | 123 | 9 6 | 2 1/2 | 127 | 1 6 | 10 1/2 | 150 | 5 7 | 6 1/2 | 163 | 9 8 | 2 1/2 | 177 | 1 8 | 10 1/2 | 190 | 5 9 | 6 1/2 |
| 110 | 10 5 | 6 1/2 | 124 | 2 6 | 2 1/2 | 127 | 6 6 | 10 1/2 | 150 | 10 7 | 6 1/2 | 164 | 2 8 | 2 1/2 | 177 | 6 8 | 10 1/2 | 190 | 10 9 | 6 1/2 |
| 111 | 3 5 | 6 1/2 | 124 | 7 6 | 2 1/2 | 127 | 11 6 | 10 1/2 | 151 | 3 7 | 6 1/2 | 164 | 7 8 | 2 1/2 | 177 | 11 8 | 10 1/2 | 191 | 3 9 | 6 1/2 |
| 111 | 8 5 | 7 | 125 | 0 6 | 3 | 128 | 4 6 | 11 | 151 | 8 7 | 7 | 165 | 0 8 | 3 | 178 | 4 8 | 11 | 191 | 8 9 | 7 |
| 112 | 1 5 | 7 1/2 | 125 | 5 6 | 3 1/2 | 128 | 9 6 | 11 1/2 | 152 | 1 7 | 7 1/2 | 165 | 5 8 | 3 1/2 | 178 | 9 8 | 11 1/2 | 192 | 1 9 | 7 1/2 |
| 112 | 6 5 | 7 1/2 | 125 | 10 6 | 3 1/2 | 129 | 2 6 | 11 1/2 | 152 | 6 7 | 7 1/2 | 165 | 10 8 | 3 1/2 | 179 | 2 8 | 11 1/2 | 192 | 6 9 | 7 1/2 |
| 112 | 11 5 | 7 1/2 | 126 | 3 6 | 3 1/2 | 129 | 7 6 | 11 1/2 | 152 | 11 7 | 7 1/2 | 166 | 3 8 | 3 1/2 | 179 | 7 8 | 11 1/2 | 192 | 11 9 | 7 1/2 |
| 113 | 4 5 | 8 | 126 | 8 6 | 4 | 140 | 0 7 | 0 | 153 | 4 7 | 8 | 166 | 8 8 | 4 | 180 | 0 9 | 0 | 193 | 4 9 | 8 |
| 113 | 9 5 | 8 1/2 | 127 | 1 6 | 4 1/2 | 140 | 5 7 | 0 1/2 | 153 | 9 7 | 8 1/2 | 167 | 1 8 | 4 1/2 | 180 | 5 9 | 0 1/2 | 193 | 9 9 | 8 1/2 |
| 114 | 2 5 | 8 1/2 | 127 | 6 6 | 4 1/2 | 140 | 10 7 | 0 1/2 | 154 | 2 7 | 8 1/2 | 167 | 6 8 | 4 1/2 | 180 | 10 9 | 0 1/2 | 194 | 2 9 | 8 1/2 |
| 114 | 7 5 | 8 1/2 | 127 | 11 6 | 4 1/2 | 141 | 3 7 | 0 1/2 | 154 | 7 7 | 8 1/2 | 167 | 11 8 | 4 1/2 | 181 | 3 9 | 0 1/2 | 194 | 7 9 | 8 1/2 |
| 115 | 0 5 | 9 | 128 | 4 6 | 5 | 141 | 8 7 | 1 | 155 | 0 7 | 9 | 168 | 4 8 | 5 | 181 | 8 9 | 1 | 195 | 0 9 | 9 |
| 115 | 5 5 | 9 1/2 | 128 | 9 6 | 5 1/2 | 142 | 1 7 | 1 1/2 | 155 | 5 7 | 9 1/2 | 168 | 9 8 | 5 1/2 | 182 | 1 9 | 1 1/2 | 195 | 5 9 | 9 1/2 |
| 115 | 10 5 | 9 1/2 | 129 | 2 6 | 5 1/2 | 142 | 6 7 | 1 1/2 | 155 | 10 7 | 9 1/2 | 169 | 2 8 | 5 1/2 | 182 | 6 9 | 1 1/2 | 195 | 10 9 | 9 1/2 |
| 116 | 3 5 | 9 1/2 | 129 | 7 6 | 5 1/2 | 142 | 11 7 | 1 1/2 | 156 | 3 7 | 9 1/2 | 169 | 7 8 | 5 1/2 | 182 | 11 9 | 1 1/2 | 196 | 3 9 | 9 1/2 |
| 116 | 8 5 | 10 | 130 | 0 6 | 6 | 143 | 4 7 | 2 | 156 | 8 7 | 10 | 170 | 0 8 | 6 | 183 | 4 9 | 2 | 196 | 8 9 | 10 |
| 117 | 1 5 | 10 1/2 | 130 | 5 6 | 6 1/2 | 143 | 9 7 | 2 1/2 | 157 | 1 7 | 10 1/2 | 170 | 5 8 | 6 1/2 | 183 | 9 9 | 2 1/2 | 197 | 1 9 | 10 1/2 |
| 117 | 6 5 | 10 1/2 | 130 | 10 6 | 6 1/2 | 144 | 2 7 | 2 1/2 | 157 | 6 7 | 10 1/2 | 170 | 10 8 | 6 1/2 | 184 | 2 9 | 2 1/2 | 197 | 6 9 | 10 1/2 |
| 117 | 11 5 | 10 1/2 | 131 | 3 6 | 6 1/2 | 144 | 7 7 | 2 1/2 | 157 | 11 7 | 10 1/2 | 171 | 3 8 | 6 1/2 | 184 | 7 9 | 2 1/2 | 197 | 11 9 | 10 1/2 |
| 118 | 4 5 | 11 | 131 | 8 6 | 7 | 145 | 0 7 | 3 | 158 | 4 7 | 11 | 171 | 8 8 | 7 | 185 | 0 9 | 3 | 198 | 4 9 | 11 |
| 118 | 9 5 | 11 1/2 | 132 | 1 6 | 7 1/2 | 145 | 5 7 | 3 1/2 | 158 | 9 7 | 11 1/2 | 172 | 1 8 | 7 1/2 | 185 | 5 9 | 3 1/2 | 198 | 9 9 | 11 1/2 |
| 119 | 2 5 | 11 1/2 | 132 | 6 6 | 7 1/2 | 145 | 10 7 | 3 1/2 | 159 | 2 7 | 11 1/2 | 172 | 6 8 | 7 1/2 | 185 | 10 9 | 3 1/2 | 199 | 2 9 | 11 1/2 |
| 119 | 7 5 | 11 1/2 | 132 | 11 6 | 7 1/2 | 146 | 3 7 | 3 1/2 | 159 | 7 7 | 11 1/2 | 172 | 11 8 | 7 1/2 | 186 | 3 9 | 3 1/2 | 199 | 7 9 | 11 1/2 |
| 120 | 0 5 | 0 | 133 | 4 6 | 8 | 146 | 8 7 | 4 | 160 | 0 8 | 0 | 173 | 4 8 | 8 | 186 | 8 9 | 4 | 200 | 0 10 | 0 |

**LIST OF RAILWAYS; THEIR EXTENT; THE NAMES
OF SECRETARIES; AND THE CHIEF OFFICE OF
EACH.**

| RAILWAYS. | EXTENT. | SECRETARIES. |
|---|---------|--|
| | Mls. | |
| Aberdeen and Turriff | 18 | R. Milne, Aberdeen. |
| Abingdon | 2 | W. H. Davies, Abingdon. |
| Alford Valley | 16 | Robert Milne, Aberdeen. |
| Ambergate and Eastern Junction | 27 | John Gough, Nottingham. |
| Arbroath and Forfar | 15 | John Macdonald, Arbroath. |
| Athenry and Ennis | 38 | J. Fowler, 53, Lower Dominick-street, Dublin. |
| Ayr and Maybole... .. | 8 | William Pollock, Ayr. |
| Bagenalstown and Wexford ... | 42 | W. W. Hughes, Dublin. |
| Ballymena and Portrush ... | 35 | J. Thomson, Ballymoney. |
| Ballymena, Ballymoney, and Coleraine | 65 | James Thomson, Ballymoney. |
| Banbridge Junction | 6 | William Mackay, Banbridge. |
| Banff, Macduff, and Turriff Junc- tion | 18 | } Robert Milne, Aberdeen. |
| Banff, Macduff, and Turriff Ex- tension | 11 | |
| Banff, Portsoy, and Strathisla ... | 20 | J. Forbes, Portsoy. |
| Bedale and Leyburn | 12 | John Teale, Leyburn. |
| Belfast and Ballymena | 37 | Charles Stewart, York-street, Belfast. |
| Belfast and County Down | 45 | Thomas Ward, Belfast. |
| Belfast and Northern Counties.. | 136 | C. Stewart, Belfast. |
| Bideford Extension | 6 | T. B. Chanter, Bideford. |
| Birkenhead | 33 | Walter Johnston, C. Mason, Birkenhead. |
| Blackburn | 47 | A. J. Robinson, Blackburn. |
| Blyth and Tyne | 20 | Geo. Armstrong, Newcastle-on-Tyne. |
| Border Counties | 26 | C. U. Laws, Newcastle-on-Tyne, Hexham. |
| Boston, Sleaford, and Midland Counties... .. | 27 | Alfred Wragge, 19, Malton-st., Euston-sq. |
| Bourn and Essendine | 6 | J. L. Bell, Bourn. |
| Bradford and Leeds | 10 | H. S. Liddall, Bradford. |
| Bridport | 9 | E. G. Flight, Bridport. |
| Bristol and Exeter | 125 | W. Harwood, Temple Mead, Bristol. |
| Bristol and South Wales Union | 14 | Leonard Burton, Bristol. |
| Buckinghamshire... .. | 53 | See London and North-Western |
| Caledonian | 219 | Archibald Gibson, Glasgow. |
| Caledonian and Dumbartonshire | 125 | Geo. Hodge, Dumbarton. |
| Cannock Mineral... .. | 14 | F. Harley, 29, Gt. George-st., Westminster. |
| Carlisle and Silloth Bay... .. | 23 | H. Jacob, Carlisle. |
| Carmarthen and Cardigan ... | 20 | Owen Bowen, 4, Great George-st., West- minster. |
| Castle Douglas and Dumfries ... | 19 | W. Halliday, Liddesdale. |

| RAILWAYS. | EXTENT. | SECRETARIES. |
|---------------------------------|---------|--|
| | Mls. | |
| Caterham | 5 | G. Mill, Hibernia Chambers, London Brdg. |
| Chard | ... | C. Taddy, Shannon-court, Bristol. |
| Chester and Holyhead | 105 | R. S. Mansel, Chester. |
| Cleveland | 114 | C. Salmon, West Hartlepool. |
| Cockermouth and Workington... | 9 | J. Mayson, Cockermouth. |
| Colchester and Halstead | ... | F. B. Philbrick, Colchester. |
| Coleford, Usk, and Monmouth... | 21 | A. Waddington, Usk. |
| Cole Valley and Halstead | 5½ | A. E. Williams, Halstead. |
| Coniston | 9 | James Ramsden, Barrow in Furness. |
| Cork and Bandon... | 20 | Jas. H. Connell, 45, Talbot-street, Dublin. |
| Cork, Blackrock, and Passage... | 8 | H. B. Olliffe, Victoria-road, Cork. |
| Cork and Youghal | 17 | C. Banks, 178, Gresham House, Old Broad-st. |
| Cornwall | 53 | W. H. Bond, Truro. |
| Crieff Junction | 9 | William Veitch, Crieff. |
| Cromford and High Peak | 34 | William Smith, Cromford. |
| Darlington and Barnard Castle | 15 | George Browne, Barnard Castle. |
| Dartmouth and Torbay | 9 | A. E. Lilroyd, Dartmouth. |
| Dearness Valley | 6 | John Crier, York. |
| Deeside | 17 | W. B. Ferguson, Aberdeen. |
| Devon Valley | 13 | Chrystal and Monteith, Kinross. |
| Dorset Central | 10 | R. A. Read, 16, Parliament-st., Westminster. |
| Dublin and Dunganon... | 113 | F. Broughton, Great Victoria-st., Belfast. |
| Dublin and Belfast Junction ... | 73 | H. M. Bourne, Talbot-street, Dublin. |
| Dublin and Drogheda | 63 | J. P. Culverwell, Amiens-street, Dublin. |
| Dublin and Kingstown | 8 | J. B. Pim, 35, Westland-road, Dublin. |
| Dublin and Wicklow | 40 | Arthur Moore, 48, Westland-road, Dublin. |
| Dumblane, Doune, & Callendar. | 10 | Thomas Barty, Dumblane. |
| Dundalk and Blackrock... | 3 | Address to "The Secretary," Dundalk. |
| Dundalk and Enniskillen | 130 | Thomas Edwards, 43, Lower Gardiner-st., Dublin. |
| Dundee and Arbroath | 16½ | David Welch, Dundee. |
| Dundee, Perth, and Aberdeen ... | 31 | R. Allison, jun., Dundee. |
| Dursley and Midland Junction... | 2½ | See Midland. |
| East Anglian | 67 | T. P. Bond, Bishopsgate Station, London. |
| East of Fife | 7 | H. Lees, Perth. |
| East Grinstead | 6 | Pearless and Hastie, East Grinstead. |
| East Kent | 31 | G. F. Holroyd, 2, Moorgate-street, London. |
| East Lancashire | 14 | Myles Fenton, Bury. |
| East Lincolnshire | 48 | Leased to Great Northern. |
| East Somerset | 9 | G. M. Mackay, Shepton Mallet. |
| East Suffolk | 46 | W. Day, 26, Parliament-street, London. |
| Eastern Counties | 618 | J. B. Owen, Bishopsgate Station. |
| Eastern Union | 105 | Edmund Ayres, Ipswich. |
| Eden Valley | 23 | G. W. Brown, Barnard Castle. |
| Edinburgh and Bathgate | 23 | J. A. Jamieson, Edinburgh. |
| Edinburgh and Glasgow | 142 | John A. Jamieson, Glasgow. |
| Edinburgh, Perth, and Dundee | 78 | H. Lees, Edinburgh. |
| Ely Valley... .. | 8 | R. Bassett, Managing Director, Bowditch, near Cardiff. |
| Epsom and Leatherhead | 2½ | G. W. Horne, 28, George-street, S.W. |
| Exeter and Crediton | 6 | G. H. Harris, 210, Old Broad-st., London. |

| RAILWAYS. | EXTENT. | SECRETARIES. |
|--|---------|---|
| | Mls. | |
| Exeter and Exmouth | 10 | John Clench, High-street, Exeter. |
| Fife and Kinross | 14 | Lindsay and Paterson, Edinburgh. |
| Fleetwood, Preston, and West Riding | 16 | B. Walsley, Longridge. |
| Forest of Dean Central | 7½ | W. H. Wilson, 6, Victoria-st., Westminster. |
| Forth and Clyde Junction | 30 | Thomas Johnson, Stirling. |
| Furness | 31 | J. Ramaden, Barrow, near Ulverston. |
| General Terminus and Glasgow Harbour... .. | 5 | D. Littleton, 111, St. Vincent-st., Glasgow. |
| Glasgow and Paisley | 7 | A. Cowan, Glasgow. |
| Glasgow and Helensburgh | 18½ | James Keyden, Glasgow. |
| Glasgow and South-Western | 199 | J. F. Smith, 14, Bridge-street, Glasgow. |
| Gloucester and Dean Forest | 16 | John Naah, Hereford. |
| Great North of Scotland | 58 | R. Milne, Aberdeen. |
| Great Northern | 283 | H. Oakley, King's Cross Station. |
| Great Northern and Western | 34 | B. Room, 36, Parliament-street, Westminster. |
| Great Southern and Western | 329 | W. Taylor, Kingsbridge Station, Dublin. |
| Great Western | 745 | C. A. Saunders, Paddington. |
| Great Western and Brentford | 4½ | Charles Eley, jun., Great George-street, Westminster. |
| Hampstead Junction | 7 | F. Harley, Euston Station, Euston-square. |
| Hamilton and Strathaven | 10 | See Caledonian. |
| Herne Bay and Faversham | 10 | G. P. Holroyd, London Bridge Terminus. |
| Hereford, Ross, and Gloucester. | 22 | J. Naah, Hereford. |
| Hertford and Welwyn Junction | 7 | John Marchant, jun., Hertford. |
| Hertford, Luton, and Dunstable | 25 | John Marchant, Dunstable. |
| Horncastle and Kirkstead Junction | 7 | E. Babington, Horncastle. |
| Hull and Holderness | 17 | W. F. Monkman, Hull. |
| Hull and Selby | 61 | J. P. Tomlinson, Hull. |
| Inverness and Aberdeen Junction | 55 | Andrew Dougall, Inverness. |
| Inverness and Nairn | 16 | Andrew Dougall, Inverness. |
| Inverary and Old Meldrum | 4½ | J. H. Chalmers, Aberdeen. |
| Irish South-Eastern | 25 | W. W. Hughes, Dublin. |
| Jedburgh | 7 | J. Stevenson, Jedburgh. |
| Inverness and Ross-shire | ... | P. Anderson, Inverness. |
| Keith and Duftowne | 8½ | J. Allan, Banff. |
| Kendal and Windermere | 10 | M. Harrison, Kendal. |
| Killarney Junction | 41 | W. Chaytor, Dublin. |
| Kinross-shire | 10 | Watson and Dickson, Edinburgh. |
| Knighton | 12 | R. Green, Knighton. |
| Lancashire and Yorkshire | 385 | W. S. Lawn, Manchester. |
| Lancaster and Carlisle | 70 | B. E. Bolden, Lancaster. |
| Lancaster and Preston Junction | 20 | E. Shackleton, Lancaster. |
| Leeds and Halifax Junction | 7 | M. Cawood, Bradford. |
| Leominster and Kingston | 13½ | W. Daggs, Leominster. |
| Lealie | 6 | A. Morrison, Edinburgh. |
| Lewes and Uckfield | 7 | J. Smith, 17, High-street, Lewes. |
| Limerick and Castle Connell | 9½ | } E. W. Mamsell, Limerick. |
| Limerick and Ennis | 24 | |

| RAILWAYS. | EXTENT. | SECRETARIES. |
|--|---------|---|
| Limerick and Foynes | Mls. | W. Carroll, Limerick. |
| Liverpool, Crosby, and South- port | 26½ | W. S. Lawn, Manchester. |
| Llanelli and Llandilo | 18 | R. Glascodine, Llanelli. |
| Llanidloes and Newtown | 46 | J. Hayward, Llanidloes. |
| Llynvi Valley | 10 | G. F. Saunders, 21, Westbourne-place, Pal- dington. |
| London and Blackwall | 18 | J. F. Kennel, Fenchurch-street. |
| London, Brighton, and South Coast | 5½ | F. Slight, London-bridge. |
| London, Chatham, and Dover ... | 224 | G. F. Holroyd, London-bridge Terminus. |
| London and Greenwich | 58 | H. Adron, Gresham-house, Old Broad-st. |
| London and North-Western ... | 3½ | C. E. Stewart, Euston Station. |
| London and South-Western ... | 1004 | L. Crombie, Waterloo-bridge Station. |
| London, Tilbury, and Southend | 394 | J. F. Kennel, Blackwall Station. |
| Londonderry and Coleraine ... | 46 | Peter Roe, Londonderry. |
| Londonderry and Enniskillen ... | 36 | J. K. Arthur, 4, Coleman-street Buildings, London. |
| Lowestoft and Beccles | 60 | W. Day, 43, Parliament-street, London. |
| Luton and Welwyn Junction ... | | T. E. Austin, Luton. |
| Lymington | 4 | |
| Manchester and Midland Junc- tion | 45 | F. Wragge, Derby. |
| Manchester and Altrincham ... | 9 | J. Kirkman, Manchester. |
| Maryport and Carlisle | 28 | J. Addison, Maryport. |
| Maybole and Girvan | 13½ | J. M. Limont, Girvan. |
| Manchester, Sheffield, and Lin- colnshire... .. | 173 | E. Ross, Manchester. |
| Metropolitan | 4 | J. Henchman, 14, Cornhill. |
| Mid-Kent | 5 | G. Woolcott, 27, Great George-street, West- minster. |
| Mid-Kent and North Kent Junc- tion | 4½ | E. Bellamy, Gresham House, Old Broad-st. |
| Mid-Wales | | R. S. France, Shrewsbury. |
| Mid-Sussex | 17 | T. M. Walford, 11, Buckingham-st., Strand. |
| Middlesborough | 12 | D. Dale, Darlington. |
| Midland | 614 | G. N. Browne, Derby. |
| Midland Great Western... .. | 192 | H. Beausire, Broad-street, Dublin. |
| Monkland | 56 | J. F. Sloane, Glasgow. |
| Monmouthshire | 44 | G. Harrison, Newport, Monmouthshire. |
| Morayshire... .. | 12 | W. H. Mills, Elgin. |
| Morpeth and Tynemouth ... | | G. Armstrong, Newcastle. |
| Newcastle and Carlisle | 78 | H. Smiles, Newcastle-on-Tyne. |
| Newmarket | 37 | Office, Shoreditch Station, London. |
| Newry and Armagh | 19 | B. Fearnley, Edward-street, Newry. |
| Newry and Rostrevor | 8½ | R. Cochran, Liverpool. |
| Newtown and Machynlleth ... | 22 | D. Howell, Machynlleth. |
| Norfolk | 92 | J. Hutt, 69, Lombard-street, London. |
| North British | 199 | J. Nairne, Edinburgh. |
| North Devon | 35 | G. H. Harris, 24, Old Broad-street, City. |
| North Eastern | 789 | J. Cleghorn, York. |

| RAILWAYS. | EXTENT. | SECRETARIES. |
|---|---------|--|
| North London | Mls. 9 | } H. Chubb, Euston Station, London. |
| North and South-Western Junction | 4 | |
| North Staffordshire | 246 | J. Samuda, Stoke-upon-Trent. |
| North Union | 39 | T. H. Carr, Preston. |
| North-Western | 47 | W. Whelon, Lancaster. |
| North Yorkshire | 29 | J. Birks, York. |
| Northern Counties Union | 127 | C. L. Webb, Lincoln's Inn. |
| Northern and Eastern | 144 | W. Bourne, Bishopsgate Station. |
| Norwich and Spalding | 25½ | G. S. Chevallier, 73, Chancery-lane. |
| Oldham and Guide Bridge | 6 | E. Rosa, Manchester. |
| Oswestry and Newtown | 29 | R. Stevens, Welshpool. |
| Peebles | 21 | J. Bathgate, Peebles. |
| Penarth | 5½ | B. Bacon, Cardiff. |
| Perth and Methven | 6 | W. C. Henderson, Perth. |
| Perth and Dunkeld | 8½ | C. D. Cranstoun, Perth. |
| Port Carlisle | 11 | J. Nanson, Carlisle. |
| Portadown and Omagh | 18½ | W. Mackay, Dungannon. |
| Portsmouth | 32 | G. W. Horne, 28, Great George-street, Westminster. |
| Portpatrick | 62 | A. Ingram, Stranraer. |
| Preston and Longridge | 6½ | J. T. Clarke, Preston. |
| Rhymney | 19½ | J. B. Shand, Cardiff. |
| Royston and Hitchin | 12½ | W. Reed, 15, St. Helen's-place, Bishopsgate-street Within. |
| St. Andrew's | 4½ | W. F. Ireland, St. Andrew's. |
| St. Helen's... .. | 52 | A. Sinclair, St. Helen's. |
| Salisbury and Yeovil | 40 | H. W. Notman, 2, Leadenhall-st., London. |
| Scottish Central | 56 | I. A. Jamieson, Perth. |
| Scottish North-Eastern | 115 | I. Kempt, Aberdeen. |
| Selkirk and Galashiels | 5½ | D. C. Alexander, Selkirk. |
| Sevenoaks (now London, Chatham, and Dover) | 8 | G. F. Holroyd, 2, Moorgate-street, London. |
| Severn Valley | 40 | C. E. Reed, 31, Parliament-street. |
| Shrewsbury and Birmingham | 29 | } C. H. Saunders, Paddington Station. |
| Shrewsbury and Chester | 49 | |
| Shrewsbury and Hereford | 51 | J. Toulman, Barlow, Shrewsbury. |
| Shrewsbury and Welshpool | 16 | R. S. Franco, Shrewsbury. |
| Shropshire Union... .. | 29 | A. Wragge, Chester. |
| Sittingbourne and Sheerness | 7 | S. J. Breese, 51, King William-st., London. |
| Somerset Central... .. | 20½ | R. A. Read, Glastonbury. |
| South Devon | 75 | W. Carr, Plymouth. |
| South Devon and Tavistock | 13 | W. H. Evans, Plymouth. |
| South-Eastern | 306 | S. Smiles, London Bridge Terminus. |
| South Staffordshire | 45 | T. J. Buckton, Lichfield. |
| South Wales | 171 | F. G. Saunders, Paddington. |
| South Wales Mineral | 12 | R. Parsons, Neath. |
| South Yorkshire and River Don | 118 | C. H. Thiel, Doncaster. |
| South Durham and Lancashire Union | 4 | G. Browne, Barnard Castle. |
| Staines and Reading | 22½ | H. J. Noyes, Bayswater. |

| RAILWAYS. | EXTENT. | SECRETARIES. |
|------------------------------------|---------|---|
| | Mls. | |
| Stamford and Essendine ... | 34 | F. C. Maguire, Stamford. |
| Stirling and Dunfermline ... | 24 | A. J. Dickson, Edinburgh. |
| Stockport and Staleybridge ... | 10 | C. E. Stewart, 2, Leadenhall-st., London. |
| Stockton and Darlington ... | 123 | Thomas MacNay, Darlington. |
| Stockton and Carlisle Union ... | 10 | Secretary's Address, Newcastle. |
| Stokes Bay ... | 1½ | E. Bellamy, 24, Old Broad-street, City. |
| Stratford-on-Avon ... | 9 | J. C. Bull, Stratford-on-Avon. |
| Swansea Vale ... | 9 | Geo. Leeds, Swansea. |
| Tewkesbury and Malvern ... | ... | R. Stephens, Bridge-street, Westminster. |
| Taff Vale ... | 54 | E. Kenway, Cardiff. |
| Tralace and Killarney ... | 22 | W. Chaytor, Kingsbridge, Dublin. |
| Ulster ... | 51 | F. Broughton, Great Victoria-st., Belfast. |
| Ulverston and Lancaster ... | 19 | J. Ramsden, Ulverston. |
| Vale of Clwyd ... | 12 | M. Smith, Denbigh. |
| Vale of Neath ... | 35 | J. Williams, Neath. |
| Victoria Street and Pimlico ... | 1½ | E. Bellamy, Great George-street, Westminster. |
| Wansbeck ... | 25 | B. Woodman, Morpeth. |
| Warrington and Stockport ... | 11 | J. Kirkman, Warrington. |
| Waterford and Kilkenny ... | 31 | W. S. Parker, 17, Gracechurch-st., London. |
| Waterford and Limerick ... | 77 | Thos. Ainsworth, Waterford. |
| Waterford and Tramore ... | 7½ | G. V. Wood, Molesworth-street, Dublin. |
| Waveney Valley ... | 13 | E. Ayres, Ipswich. |
| Wellington and Severn Junction ... | 6 | R. D. Newill, Wellington, Salop. |
| Wells and Fakenham ... | 10 | J. Hutt, 44, Moorgate-street, London. |
| West Cornwall ... | 27 | C. P. Charkton, Penzance. |
| West-End and Crystal Palace ... | 10 | E. Bellamy, Great George-st., Westminster. |
| West of Fife Mineral ... | 7 | J. M'Farlane, Dunfermline. |
| West Hartlepool ... | 39 | A. Bassett, West Hartlepool. |
| West Midland ... | 162 | W. T. Adcock, Worcester. |
| West London ... | 9½ | W. Turquand, 18, Old Jewry Chambers, London. |
| West Somerset ... | 14 | See Bristol and Exeter. |
| West Somerset Mineral ... | 13 | C. E. Rowcliffe, Stogumber. |
| Whitehaven and Egremont ... | 7 | J. Linton, 32, Church-street, Whitehaven. |
| Whitehaven and Furness ... | 35 | H. Cork, Whitehaven. |
| Whitehaven Junction ... | 12½ | do. do. |
| Wimbledon and Croydon ... | 5½ | C. E. Reed, 31, Parliament-street, London. |
| Wimbledon and Dorking ... | 5½ | G. W. Horne, Gt. George-st., Westminster. |
| Wycombe ... | 10 | See Great Western. |
| Yarmouth and Addiscombe ... | 8½ | D. Day, 40, Parliament-street, London. |

INDIA.

| | | |
|---------------------------------------|-----|--|
| Berar & Eastern Coast of India | 400 | J. W. Philips, 31, Broad-street Buildings, |
| Bombay, Baroda, and Central India ... | 183 | C. H. Kennedy, 10, Liverpool-street, New Broad-street. |
| Calcutta and South-Eastern ... | 32 | G. P. Stoddard, 7, New Broad-street. |
| Ceylon ... | ... | G. B. Cooper, 9, Broad-street Buildings. |

INDIA (*Continued*).

| RAILWAYS. | EXTENT. | SECRETARIES. |
|---|---------|--|
| | Mls. | |
| East Indian (371 opened) ... | 1650 | D. J. Noad, Alderman's-walk, New Broad-street. |
| Eastern Bengal | 108 | J. Fergusson, 24, Gresham-street. |
| Great Indian Peninsula (350 of which are opened). ... | 1103 | T. R. Watt, 3, New Broad-street. |
| Great Southern of India ... | 300 | R. Notman, 2, Leadenhall-street. |
| Madras | 850 | N. B. Acworth, 33, New Broad-street. |
| Northern Bengal | 300 | H. Clarke. |
| Punjaub | 230 | T. Barnell, Gresham House, Old Broad-street, City. |
| Scinde | 110 | As above. |
| Costa Rica... .. | 10 | J. Hallows, Liverpool. |
| Demerara | 20½ | P. F. Garrett, Liverpool. |
| Jamaica | 16 | J. Farrer, Manchester. |
| Matanzas and Sabanilla... .. | 45 | J. H. Schroeder, Lime-st.-square, London. |
| Trinidad | 50 | A. Eborough, 80, Old Broad-street. |

BRITISH NORTH AMERICA.

| | | |
|--------------------------------|-----|---|
| Buffalo and Lake Huron ... | 161 | T. Short, 3, Threadneedle-street. |
| Debore and Milwaukie ... | 185 | B. Baker, 126, Gresham House, Old Broad-street. |
| European and North American | 114 | |
| Grand Trunk of Canada ... | 970 | J. M. Grant, 21, Old Broad-street. |
| Great Western of Canada ... | 345 | B. Baker, 126, Gresham House, Old Broad-street. |
| New Brunswick and Canada ... | 92 | Thos. Byrne, 5, Whitehall, Westminster. |
| Northern of Canada ... | 109 | George Beatty, 13, Gresham-street. |
| Ontario, Simcoe, and Huron ... | 94 | Office, 2, New Broad-street. |
| Weiland | | H. D. Stead, 5, Tokenhouse-yard, London. |

Railway Clearing House, 104, Upper Seymour-street, Euston-square.

KENNETH MORISON, *Secretary*.

Irish Railway Clearing House, Kingsbridge Terminus, Dublin.

J. W. ELWYN, *Secretary*.

AUSTRALASIA.

| | | |
|--------------------------------|--|---|
| Geelong and Ballarat | | English, Scottish, and Australian Bank, 73, Cornhill. |
| Melbourne and Hobson's Bay ... | | Wm. Stuckey, 20, Cornhill. |
| St. Kilda and Brighton | | Bank of New South Wales, 37, Cannon-st. |

| RAILWAYS. | EXTENT. | SECRETARIES. |
|-----------|---------|--------------|
| | Mla. | |

A F R I C A.

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|------------------|--|---|
| Cape Town | | Office, 261, Gresham House, Old Broad-street. |
|------------------|--|---|

VARIOUS FOREIGN RAILWAYS.

| | | |
|--------------------------------|-----|--|
| Algeria | 57 | C. Pons, 38, Throgmorton-street, London. |
| Royal Danish | 69 | F. H. Grach, 84, King William-street, London. |
| Royal Swedish | 96 | G. A. Hillier, 149, Gresham House, Old Broad-street, London. |
| Sambre and Meuse | 50½ | } M. Chubb, 61, Moorgate-street, London. |
| West Flanders | | |
| Tournay and Jurbise | 47 | T. Westwood, 67, Upper Thames-street, London. |
| Victor Emmanuel | | L. H. Hazlewood, Lothbury, London. |
| Bahia and San Francisco | 77 | W. Clay, 6, New Broad-street, London. |
| Pernambuco | 78 | W. H. Bellamy, Gresham House, Old Broad-street, London. |
| New Orleans | 206 | J. H. Schroeder, 145, Leadenhall-street, London. |
| Ottoman | 70 | S. J. Cooke, 2, St. Michael's House, Cornhill. |
| Norwegian Trunk | 42 | F. H. Webb, 11, Angel-court, Throgmorton-street. |
| Riga and Dunaburg | 140 | Office, 18, Cannon-street. |

HINTS ON COMMERCIAL EMPLOYMENTS IN GENERAL.

It is hardly necessary to state that clerkships and other occupations offered by commercial houses are of the most diversified character, and require such various qualifications in those employed, that a complete guide—if, indeed, it were at all possible to compile one—would assume the dimensions of a large and expensive volume. Nevertheless, a few general hints may be collated under this head, which, though far from serving as a definite guide, like the former part of this work, may yet prove of utility to those in search of employment. Young men who flock to London, and other large centres of commerce, with the vague idea of obtaining “some sort of a situation,” but without introductions—without even the faintest notion of what they seek, or what first step they can take in any direction to secure their object—will find in these pages some general information, that will, at least, be of service to them in their first attempt.

By some fortunate chance, a young man, situated as we have described, may call on a man of business and be kindly received; but he is much more likely to meet with a rebuff. This will rarely happen, on the contrary, to one who has the advantage of an introduction, and is furnished with testimonials to character. These documents of respectability may not avail him in the quarter to which they are first addressed, but they will always meet with reasonable attention, and will prove of the greatest use in applications arising from advertisements. It is well, therefore, to determine, in the first place, on seeking employment *in some certain direction*; and then, by energy and painstaking, introductions may possibly be obtained to directors, secretaries, or other officials of public companies; or to the principals, the managers, or those engaged in confidential and responsible departments of commercial and manufacturing establishments. There are few tradesmen in any country town who do not correspond occasionally with houses of business in London; and any introduction, however humble, would be preferable to none. The great point should be not to appear as a waif or stray of society, but to possess the means of identification, at the very least.

A young man who cannot by any means obtain an introduction,

would be well advised to stay at home, and endeavour to accomplish his purpose by replying to such advertisements as may appear most suitable. These are to be sought in the columns of the *Times* and other newspapers, which he should see every day. There are few towns or villages, it is presumed, in which facilities for consulting the daily papers do not exist.

We will suppose, however, that a young man has determined on coming to London to "take his chance," or that he is already living in the metropolis. The first consideration is that of *character*. In every house of business, integrity, punctuality, truthfulness, ready obedience, good temper, and orderly conduct are indispensable requisites. These are as necessary to one starting in life as his very legs and arms. Especially does the prosperity of every establishment depend on the perfect faithfulness of those employed in it; accordingly, the strictest investigation may be expected, in order to discover the antecedents, in this respect, of every applicant.

It is hardly necessary to say, that in determining upon the particular class of situation to be sought, and in answering advertisements, the educational attainments of the applicant are, next to character, of the highest importance. For example, clerks of every grade are required to write a good clear hand, to spell correctly, and to be quick at accounts. Without these primary qualifications, it is only trifling with men of business to seek such employments. In some specific cases, a certain amount of geographical knowledge, or skill in modern languages—chiefly French or German—is equally necessary. In addition to personal qualifications, it must be remembered that, in some responsible situations, a money security is required, as a guarantee of honesty. A society exists in London by subscription to which this can be secured.

Young men, or youths not yet experienced in business, will often succeed best if they are so situated as to agree for a certain term of service without salary. In this way a commencement may often be made in a good house of business, whose subsequent payments are on a liberal scale. In some cases, a premium is required on entering. It is well that all this should be known to those who are in search of employment for the first time in their lives, as it will have the effect of arming them against disappointment, and of giving them a clearer foresight of the difficulties they may have to encounter.

Having availed himself of these hints to review his position and his amount of available commercial knowledge, a young man who comes friendless to the metropolis will find the "London Directory" of infinite service in the further prosecution of his purpose. Few

young men would think so, yet in those hard, uninteresting pages may possibly be found the clue which will lead him who chooses to follow it up perseveringly, with safety and honour, in his future path through life. We presume that the inquirer has carefully gauged his own value, and has ascertained, at least, the sort of employment for which he is best qualified. He will find, then, in the "London Directory" the following invaluable information, amongst much else not so immediately interesting to him.

The *Official portion* contains the names of persons engaged in the Government and in the various public offices. If the inquirer has a reasonable hope of procuring a situation in any public office of this kind, he may learn, from this list, the names of all who have any direct influence over the appointment he seeks. Full particulars of the qualifications for each office, the subjects of examination, &c., may be obtained from the "Hand-book of the Civil Service," published uniform with this volume.

The *Commercial List*, containing, in alphabetical order, the names of all persons engaged in commerce or trade, with a short description of the business of each.

The *Trades' List*, in which all the preceding names are classified. This arrangement is one that must prove of the greatest value to those in search of employment, as it enables them to ascertain in a few moments the names of all who are engaged in any particular branch of business.

The *Parliamentary List*, containing the names and addresses of all Members of Parliament, and of the officials of each house.

The *Banker's List*, a complete catalogue of bankers in London and the country, alphabetically arranged.

Steam and Navigation Companies, forming a portion of the trades' list, and offering such a wide field of employment, that it may fairly be classed, in importance, with the railway interest. For this reason, we insert in this place a list of some of the principal companies, with more complete information than will be found in the "Directory."

The General Steam Navigation Company; Offices, 71, Lombard Street, and 37, Regent Street, Piccadilly, London, is a joint stock company, conducted by a board of directors, secretary, &c., and, possessing a large number of vessels, have many commanders and officers in their employ. Properly qualified persons, to obtain situations, require the interest of directors, shareholders, and others immediately connected with the company. Their voyages for passengers and goods are from London to Hamburg, Ostend and the Rhine, Rotterdam and the Rhine, Antwerp and the Rhine,

Boulogne, Calais, Havre, Edinburgh and Leith, Newcastle, Hull, Yarmouth, Margate, Ramsgate, and Herne Bay, &c. &c.

The Peninsular and Oriental Steam Navigation Company. Offices, Leadenhall Street and Southampton. Under the management of directors, a secretary, and numerous clerks. This company has also its agents abroad. Its organisation includes a share department, freight and passengers department, customs and wharf department. It possesses a fine fleet of steamers, employed in conveying goods and passengers from Southampton to Malta, Alexandria overland to Suez; at this point they correspond with steamers to Bombay, Madras, Calcutta, Ceylon, Mauritius, Singapore, Hong Kong, Australia, &c.

Royal West India Mail Company. Offices, Moorgate Street, London, and Southampton. Directors, secretary, and clerks. The steamers of this company convey goods and passengers from Southampton to St. Thomas's, and some of the West India Islands. They have also smaller vessels, termed inter-colonial, which convey goods and passengers from St. Thomas's to the Islands. Another line of steamers belonging to this company go to South America, to the ports of Bahia, Rio Janeiro, Buenos Ayres, and Monte Video.

The British and North American Royal Mail Steam (Cunard Line) Company, from Liverpool, calling at Cork, to Halifax, Boston, and New York. Office, 52, Old Broad Street, London. G. and J. Burne, 9, Buchanan Street, Queenstown, Ireland; J. and C. McIver, 8, Water Street, Liverpool.

African Steam Company, West Coast. Offices, Mincing Lane, London, principal at Liverpool; managed like the companies previously named. Convey goods and passengers from Liverpool to Ascension, Madeira, Teneriffe, Fernando Po, Sierra Leone, Cape Coast Castle, and other ports on the West Coast.

The Union Steamship Company. Office, East India Chambers, Leadenhall Street, London. Conveyance from Southampton to Cape Town, Table Bay, Cape of Good Hope.

East India and London Shipping Company. Office, 9, Mincing Lane, London. Auxiliary Steam Line. Trade between London and Madras, and London and Calcutta.

Greek and Oriental Steam Navigation Company. Offices, 19, London Street, Fenchurch Street. Convey goods and passengers from London to Malta, Constantinople, Smyrna, Athens, Galatz, Ibrailar.

Other companies, as well as individual owners, sail vessels to various parts of the world; the total number of steam vessels registered up to the 1st of January, 1861, including river passage

boats, being for the United Kingdom 1,945. Many of the owners of sailing vessels are distinguished for the excellence of their fleets, consisting of vessels which are dispatched at stated periods. The names of Messrs. Green and Co., Messrs. Smith, Messrs. Wigram, Messrs. Dunbar, Lindsay, and others, may be mentioned, whose ships trade regularly to India, China, Australia, North and South America, the Mediterranean, the Pacific, the principal ports of Europe, and, in a word, to all parts of the world.

An acquaintance with or an introduction to persons immediately connected with shipping, is necessary to obtain any occupation in this field of employment. These are ship-owners, directors, managers, and officials of various shipping companies, commanders, and other officers, ship-builders, merchants, commercial traders who supply ships, and all such parties as have direct communication and intercourse with principals who have employment to bestow.

Situations in docks, or in joint-stock companies, can be obtained only by communication with the directors or secretaries. A certain amount of special knowledge in arithmetic and accounts is necessary.

We cannot repeat too often that the all-important thing for a young man in search of employment in London, is to make up his mind to some definite aim, and to see that his knowledge, however humble in degree, possesses a *definite character*. Vagueness of purpose argues a want of business ability; and they who are most ready with a vast amount of general knowledge, but are unprepared to say that they are really fitted for anything in particular, have the poorest chance of all. Young men intending to become clerks in London, or youths waiting for appointments which they expect some kind friend may possibly bestow upon them, may do better than wait with supine hands, and only their schoolboy knowledge at command.

1. Let them acquire a special knowledge of the organisation of the vast trade of London, by a systematic study of the "London Directory." This hint, simple as it may appear, is one that will tend to the removal of many difficulties, and facilitate action in many ways. The "Directory" is one of the chief instruments by which trade is carried on. It is a key which, skilfully applied, will open many doors, not only to those who are in search of employment, but to those who may be already occupied.

2. Let them obtain, at the same time, as much accurate knowledge as possible of places and offices with which a London clerk must necessarily become more or less familiar, according to the nature of the business in which he is engaged. This knowledge

will greatly increase the chances of a youth when he enters a merchant's office, as it will enable him to exhibit intelligence and promptness beyond others who have not occupied their leisure with the same studies. Let us imagine a scene:—

Merchant (putting on his hat and speaking in haste): "Go directly, and see what coal ships have arrived, and meet me at Lloyd's."

Unsophisticated Clerk (stopping his employer): "Where am I to go to, sir?"

The merchant explains; goes out ruffled, and returns without seeing his clerk, who whiles away an hour or more under the portico of the Royal Exchange, with the melancholy impression that "Lloyd's" was "somewhere about there!" Compare this in effect with the prompt intelligence of a youth who allows the merchant to go out without interruption, knows how to find a list of ships at the Coal Exchange, and arrives promptly at Lloyd's. Yet all this difference may exist between two clerks of equal natural ability, one of whom has acquired a certain amount of easily acquired knowledge, which the other has totally neglected as beneath his notice.

Some of the places with which every clerk should be familiar are here enumerated, by way of illustrating more completely what we mean:—

Lloyd's, Royal Exchange, Cornhill; for insurances and registration of ships, &c., to all parts of the world. The Jerusalem Coffee House, Cowper's Court, Cornhill; connected more particularly with ships trading to the East Indies, China, Cape of Good Hope, and all intermediate ports. Jamaica Coffee House, St. Mildred's Court, Cornhill; more particularly for Jamaica and all the other West India Islands. Baltic, Threadneedle Street; Russia and North of Europe. Coal Exchange, Lower Thames Street; where ships' cargoes of coals are sold at public market, and registers of ships in the coal trade are kept. Custom House, Principal Establishment, Lower Thames Street, connected with which are branches at the various docks. Office for Register of Shipping, Adelaide Place, London Bridge. The various docks in London where ships discharge homeward cargoes and load for foreign voyages, are—East and West India Docks, Victoria, London, Docks, Commercial Docks, St. Katharine's Docks. The Trinity House, Tower Hill; for business connected with lights, beacons, pilots, ballast, &c. The Admiralty and Somerset House; for transactions with the navy and transport service. Deptford and Woolwich Dockyards; Goldsmiths' Hall; Horse Guards, Charing Cross; Tower of London; Royal Mint; Bank of England;

Post Office; Royal Exchange; Stock Exchange; Board of Trade, Whitehall; Foreign Office, Downing Street; Colonial Office, Downing Street; Secretary of State, Home Department, Whitehall; Poor Law Commissioners; India Board, Victoria Street, Westminster; Law Courts—Westminster, Lincoln's Inn, Guildhall, Court of Queen's Bench, Common Pleas, Exchequer, Bankruptcy, &c. &c.

3. An acquaintance with a certain class of books used by commercial men, and with the booksellers where works of a particular class may be procured, will be found a valuable part of that specific knowledge we are recommending. A clerk, for example, should know that he can at once obtain—Acts of Parliament, in Queen's Head Passage or Parliament Street. Specifications of Patents, at the Patent Office, in Chancery Lane. Law Books, in Bell Yard, Fleet Street. East India Works, in Leadenhall Street. Insolvent Court Forms, in Portugal Street. Maps and Diaries at the Royal Exchange, &c. &c.

He should know the use of the "Court Guide" as well as the "Directory," and of the "Army and Navy Lists" (the former published quarterly, the latter monthly). "The Gazetteer" and the "Commercial Dictionary" should be familiar to him. We profess only to give hints sufficient to guide the totally inexperienced to specific subjects of study, the better to prepare them for duties which it is but too common to enter upon in absolute ignorance of matters which every man of business should have at his fingers' ends, the knowledge of which is nevertheless easy of attainment when its importance is once felt.

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